

By the Committee on Education Pre-K - 12; and Senator Margolis

581-03377-12

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1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; expanding the purposes for
4 which revenues from the school capital outlay surtax
5 may be used; making the use of surtax revenues for
6 specified additional purposes contingent upon certain
7 school board actions relating to the reduction of
8 certain property taxes during the time the surtax is
9 in effect; requiring approval of the electors in order
10 to use surtax revenues for the additional purposes
11 authorized by the act; providing an effective date.
12

13 Be It Enacted by the Legislature of the State of Florida:
14

15 Section 1. Subsection (6) of section 212.055, Florida
16 Statutes, is amended to read:

17 212.055 Discretionary sales surtaxes; legislative intent;
18 authorization and use of proceeds.—It is the legislative intent
19 that any authorization for imposition of a discretionary sales
20 surtax shall be published in the Florida Statutes as a
21 subsection of this section, irrespective of the duration of the
22 levy. Each enactment shall specify the types of counties
23 authorized to levy; the rate or rates which may be imposed; the
24 maximum length of time the surtax may be imposed, if any; the
25 procedure which must be followed to secure voter approval, if
26 required; the purpose for which the proceeds may be expended;
27 and such other requirements as the Legislature may provide.
28 Taxable transactions and administrative procedures shall be as
29 provided in s. 212.054.

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57 accrued thereto may be held in trust to finance such projects.
58 Neither the proceeds of the surtax nor any interest accrued
59 thereto shall be used for operational expenses.

60 (d) The resolution may also set forth a plan for using the
61 proceeds of the surtax to fund the expenses authorized under s.
62 1011.71(2). The plan may provide that the proceeds of the
63 surtax, including interest accrued on the revenues of the
64 surtax, shall be used for the expenses of maintaining,
65 renovating, or repairing existing school facilities or for
66 maintaining, securing, or upgrading capital technology equipment
67 and infrastructure for schools. However, in order to use the
68 surtax revenues for the purposes specified in this paragraph, a
69 school board shall covenant to decrease the capital local school
70 property tax levied pursuant to s. 1011.71(2) and to maintain
71 that tax at the reduced millage for as long as the surtax is in
72 effect.

73 (e)~~(d)~~ Surtax revenues collected by the Department of
74 Revenue pursuant to this subsection shall be distributed to the
75 school board imposing the surtax in accordance with law.

76 Section 2. A school district that levies the surtax under
77 s. 212.055(6), Florida Statutes, before July 1, 2012, may not
78 use the surtax revenues for the additional purposes authorized
79 in this act unless the plan for such use is approved by a
80 majority vote of the electors of the county voting in a
81 referendum.

82 Section 3. This act shall take effect July 1, 2012.