

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Finance & Tax Subcommittee
2 Representative Fresen offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:
6 Section 1. Subsection (9) is added to section 212.055, Florida
7 Statutes, to read:

8 212.055 Discretionary sales surtaxes; legislative intent;
9 authorization and use of proceeds.—It is the legislative intent
10 that any authorization for imposition of a discretionary sales
11 surtax shall be published in the Florida Statutes as a
12 subsection of this section, irrespective of the duration of the
13 levy. Each enactment shall specify the types of counties
14 authorized to levy; the rate or rates which may be imposed; the
15 maximum length of time the surtax may be imposed, if any; the
16 procedure which must be followed to secure voter approval, if
17 required; the purpose for which the proceeds may be expended;
18 and such other requirements as the Legislature may provide.

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19 Taxable transactions and administrative procedures shall be as
20 provided in s. 212.054.

21 (9) FLORIDA COLLEGE SURTAX.—A county as defined in s.
22 125.011(1) may levy a surtax of up to 0.5 percent for the
23 benefit of a Florida College System institution as defined in s.
24 1000.21, located in the county, pursuant to an ordinance that is
25 conditioned to take effect only upon approval by a majority vote
26 of the electors of the county voting in a referendum.

27 (a) The ordinance must set forth a plan for using the
28 surtax proceeds for the benefit of the Florida College System
29 institution by the institution's board of trustees. Such plan
30 must provide for the permissible uses of the surtax proceeds,
31 including, but not limited to, the maintenance, improvement, and
32 expansion of academic and workforce training programs; teaching
33 enhancements; capital expenditures and infrastructure projects;
34 fixed capital costs associated with the construction,
35 reconstruction, renovation, maintenance, or improvement of
36 facilities and campuses that have a useful life expectancy of at
37 least 5 years; deferred maintenance; land improvement, design,
38 and engineering costs related thereto; and the expansion and
39 enhancement of facilities at all institution sites within the
40 county. The proceeds of the surtax must be set aside and
41 invested as permitted by law, with the principal and income to
42 be used for the purposes listed in this subsection as
43 administered by the board of trustees.

44 (b) If the county, at the request of a Florida College
45 System institution in the county, calls for a referendum, the
46 expense of holding the referendum may not be paid with student

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47 fees or moneys that the institution receives from the state, but
48 shall be paid only with funds received from private sources or
49 with college auxiliary funds. The county must provide at least
50 30 days' notice of the election as provided under s. 100.342.

51 (c) The referendum providing for the imposition of the
52 surtax shall include a statement that provides a brief and
53 general description of the purposes for which the proceeds of
54 the surtax may be used, conform to the requirements of s.
55 101.161, and be placed on the ballot by the governing body of
56 the county. The following questions shall be placed on the
57 ballot:

58
59 FOR THE. . . .CENTS TAX
60 AGAINST THE. . . .CENTS TAX
61

62 (d) Upon approval of the referendum, proceeds from the
63 surtax must be deposited by the Department of Revenue into a
64 Florida Prime account managed by the Florida State Board of
65 Administration and used only for the operation, maintenance, and
66 administration of the Florida College System institution within
67 that county.

68 (e) Upon approval of the referendum, an oversight board
69 shall be established to review and accept or amend expenditures
70 of the proceeds of the surtax and to review the plan prepared by
71 the board of trustees pursuant to paragraph (f). Annually, or as
72 needed, the oversight board shall meet to approve the proposed
73 spending plan.

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74 1. The board shall be composed of seven members who are
75 residents of the county and appointed as follows:

76 a. One member appointed by the board of directors of the
77 Greater Miami Chamber of Commerce.

78 b. One member of the board of directors of the United Way
79 of Miami-Dade County appointed by the board of directors of the
80 United Way of Miami-Dade County.

81 c. One member appointed by the Beacon Council, Miami-Dade
82 County's official economic development partnership.

83 d. Two members appointed by the board of trustees of the
84 Florida College System institution who may not be members of the
85 board of trustees of the Florida College System institution.

86 e. Two members appointed by the chair of the county
87 legislative delegation.

88 2. Initial appointments to the oversight board shall be
89 made by the respective entities within 60 days after the passage
90 of the referendum. Each member shall be appointed for a 4-year
91 term. A vacancy on the board shall be filled for the unexpired
92 portion of the term in the same manner as the original
93 appointment. No member may serve for more than the remaining
94 portion of a previous member's unexpired term.

95 (f) Consistent with the purposes set forth in the plan
96 included in the ordinance under paragraph (a), the board of
97 trustees of the Florida College System institution shall
98 annually prepare a plan that specifies how the board of trustees
99 intends to allocate and expend the funds for the institution's
100 upcoming fiscal year and submit such plan to the oversight board
101 for approval.

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102 (g) The annual apportionment of state funds for the
103 support of a Florida College System institution allocated under
104 general law may not be reduced because the institution has
105 received funds pursuant to a sales surtax levied under this
106 subsection.

107 (h) A surtax imposed under this subsection expires 5 years
108 after the effective date of the surtax.

109 Section 1. This act shall take effect upon becoming a law.

111 -----

112 **T I T L E A M E N D M E N T**

113 Remove everything before the enacting clause and insert:

114 A bill to be entitled

115 An act relating to discretionary sales surtaxes;
116 amending s. 212.055, F.S.; authorizing a county
117 defined in s. 125.011(1), F.S., to levy a surtax up to
118 a specified amount for the benefit of a Florida
119 College System institution in the county pursuant to
120 an ordinance conditioned to take effect upon approval
121 in a county referendum; requiring the ordinance to
122 include a plan for the use of the proceeds; providing
123 referendum requirements and procedures; requiring that
124 the proceeds from the surtax be deposited and managed
125 in a specified manner; establishing an oversight board
126 with specified duties, responsibilities, and
127 requirements relating to the expenditure of surtax
128 proceeds; providing for the appointment of members of
129 the oversight board; requiring that the board of

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Bill No. HB 1295 (2013)

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130 trustees of a college receiving surtax proceeds
131 prepare an annual plan for submission to the oversight
132 board for approval; providing that state funding may
133 not be reduced because an institution receives surtax
134 funds; providing for the scheduled expiration of the
135 surtax; providing an effective date.