

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; authorizing a county
4 defined in s. 125.011(1), F.S., to levy a surtax up to
5 a specified amount for the benefit of a Florida
6 College System institution and a state university in
7 the county pursuant to an ordinance conditioned to
8 take effect upon approval in a county referendum;
9 requiring the ordinance to include a plan for the use
10 of the proceeds; providing referendum requirements and
11 procedures; requiring that the proceeds from the
12 surtax be transferred into a specified account and
13 managed in a specified manner; establishing an
14 oversight board with specified duties,
15 responsibilities, and requirements relating to the
16 expenditure of surtax proceeds; providing for the
17 appointment of members of the oversight board;
18 requiring that the board of trustees of each
19 institution receiving surtax proceeds prepare an
20 annual plan for submission to the oversight board for
21 approval; providing that state funding may not be
22 reduced because an institution receives surtax funds;
23 providing for the scheduled expiration of the surtax;
24 providing an effective date.

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26 Be It Enacted by the Legislature of the State of Florida:

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28 Section 1. Subsection (9) is added to section 212.055,

29 Florida Statutes, to read:

30 212.055 Discretionary sales surtaxes; legislative intent;
 31 authorization and use of proceeds.—It is the legislative intent
 32 that any authorization for imposition of a discretionary sales
 33 surtax shall be published in the Florida Statutes as a
 34 subsection of this section, irrespective of the duration of the
 35 levy. Each enactment shall specify the types of counties
 36 authorized to levy; the rate or rates which may be imposed; the
 37 maximum length of time the surtax may be imposed, if any; the
 38 procedure which must be followed to secure voter approval, if
 39 required; the purpose for which the proceeds may be expended;
 40 and such other requirements as the Legislature may provide.
 41 Taxable transactions and administrative procedures shall be as
 42 provided in s. 212.054.

43 (9) HIGHER EDUCATION SURTAX.—A county as defined in s.
 44 125.011(1), pursuant to an ordinance that is conditioned to take
 45 effect only upon approval by a majority vote of the electors of
 46 the county voting in a referendum, may levy a surtax of up to
 47 0.5 percent for the benefit of a Florida College System
 48 institution and a state university as defined in s. 1000.21
 49 located in the county.

50 (a) The ordinance must set forth a plan for using the
 51 surtax proceeds for the benefit of the Florida College System
 52 institution and the state university by each of the
 53 institutions' boards of trustees. Such plans must provide for
 54 the permissible uses of the surtax proceeds, including, but not
 55 limited to, the maintenance, improvement, and expansion of
 56 academic and workforce training programs; teaching enhancements;

57 capital expenditures and infrastructure projects; fixed capital
 58 costs associated with the construction, reconstruction,
 59 renovation, maintenance, or improvement of facilities and
 60 campuses that have a useful life expectancy of at least 5 years;
 61 deferred maintenance; land improvement, design, and engineering
 62 costs related thereto; and the expansion and enhancement of
 63 facilities at all institution sites within the county. The
 64 proceeds from the surtax may be used by a state university for
 65 land acquisition for parcels that are contiguous with its
 66 existing main campus. The proceeds of the surtax must be set
 67 aside and invested as permitted by law, with the principal and
 68 income to be used for the purposes listed in this subsection as
 69 administered by the board of trustees.

70 (b) The expense of holding the referendum may not be paid
 71 with student fees or moneys that the institution receives from
 72 the state, but shall be paid only with funds received from
 73 private sources or with college auxiliary funds. The county must
 74 provide at least 30 days' notice of the election as provided
 75 under s. 100.342.

76 (c) The referendum providing for the imposition of the
 77 surtax shall include a statement that provides a brief and
 78 general description of the purposes for which the proceeds of
 79 the surtax may be used, conform to the requirements of s.
 80 101.161, and be placed on the ballot by the governing body of
 81 the county. The following questions shall be placed on the
 82 ballot:

83

84 FOR THE. . . .CENTS TAX

AGAINST THE. . . .CENTS TAX

(d) Upon approval of the referendum, 90 percent of the proceeds from the surtax must be transferred by the Department of Revenue into a Florida Prime account managed by the State Board of Administration and used only for the operation, maintenance, and administration of the Florida College System institution within that county and 10 percent of the proceeds from the surtax must be transferred by the Department of Revenue into a Florida Prime account managed by the State Board of Administration and used only for the operation, maintenance, land acquisition, and administration of the state university.

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

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

a. One member appointed by the board of directors of the chamber of commerce of the county in which the institutions are located.

b. One member of the board of directors of the chapter of the United Way in the county in which the institutions are located appointed by the board of directors of that chapter of the United Way.

c. One member appointed by the board of trustees of the

113 state university who may not be a member of the board of
114 trustees of the state university.

115 d. Two members appointed by the board of trustees of the
116 Florida College System institution who may not be members of the
117 board of trustees of the Florida College System institution.

118 e. Two members appointed by the chair of the county
119 legislative delegation.

120 2. Initial appointments to the oversight board shall be
121 made by the respective entities within 60 days after the passage
122 of the referendum. Each member shall be appointed for a 5-year
123 term. A vacancy on the board shall be filled for the unexpired
124 portion of the term in the same manner as the original
125 appointment. No member may serve for more than the remaining
126 portion of a previous member's unexpired term.

127 (f) Consistent with the purposes set forth in the plan
128 included in the ordinance under paragraph (a), the board of
129 trustees of the Florida College System institution and the board
130 of trustees of the state university shall annually prepare plans
131 that specify how each board of trustees intends to allocate and
132 expend the funds for the institutions' upcoming fiscal year and
133 submit such plans to the oversight board for approval.

134 (g) The annual apportionment of state funds for the
135 support of a state university and a Florida College System
136 institution allocated under general law may not be reduced
137 because the institutions have received funds pursuant to a sales
138 surtax levied under this subsection.

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

CS/CS/HB 1295

2013

141 | Section 2. This act shall take effect upon becoming a law. |