HB 1395

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A bill to be entitled

2 An act relating to the discretionary school sales 3 surtax; amending s. 212.055, F.S.; revising provisions 4 with respect to the content of school board 5 resolutions that impose discretionary school surtaxes and the required referendum ballot statements relating 6 7 to such resolutions; providing that the inclusion of 8 specified costs for technology in the plan for use of 9 surtax proceeds is discretionary; authorizing the expenditure of surtax proceeds for certain fixed 10 11 capital expenditures and costs associated with 12 facilities and campuses of Florida College System 13 institutions and state universities under specified conditions and circumstances; providing an effective 14 15 date. 16 17 Be It Enacted by the Legislature of the State of Florida: 18

Section 1. Subsection (6) of section 212.055, FloridaStatutes, is amended to read:

Discretionary sales surtaxes; legislative intent; 21 212.055 22 authorization and use of proceeds.-It is the legislative intent 23 that any authorization for imposition of a discretionary sales 24 surtax shall be published in the Florida Statutes as a 25 subsection of this section, irrespective of the duration of the 26 levy. Each enactment shall specify the types of counties 27 authorized to levy; the rate or rates which may be imposed; the 28 maximum length of time the surtax may be imposed, if any; the

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29 procedure which must be followed to secure voter approval, if 30 required; the purpose for which the proceeds may be expended; 31 and such other requirements as the Legislature may provide. 32 Taxable transactions and administrative procedures shall be as 33 provided in s. 212.054.

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(6) SCHOOL CAPITAL OUTLAY SURTAX.-

(a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b) The resolution shall include a statement that provides a brief and general description of the <u>new or existing</u> school capital outlay projects to be funded by the surtax. The statement shall conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

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....CENTS TAX

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(c) The resolution providing for the imposition of the surtax shall set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement,

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55 design, and engineering costs related thereto. Additionally, the 56 plan may shall include the costs of retrofitting and providing 57 for technology implementation, including hardware and software, 58 for the various sites within the school district. Surtax 59 revenues may be used for the purpose of servicing bond 60 indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance 61 62 such projects. Neither the proceeds of the surtax nor any 63 interest accrued thereto shall be used for operational expenses. Surtax revenues collected by the Department of Revenue 64 (d) pursuant to this subsection shall be distributed to the school 65 66 board imposing the surtax in accordance with law.

67 For purposes of this subsection, the terms "new or (e) 68 existing school projects" and "school facilities and campuses" 69 may include fixed capital expenditures and fixed capital costs 70 associated with facilities and campuses of Florida College 71 System institutions and state universities, if an interlocal 72 agreement between and among the levying school district, and the 73 corresponding Florida College System institutions or state 74 universities is adopted and approved by their respective 75 governing bodies and provided that all expenditures or costs are 76 for the construction, reconstruction, or improvement of 77 facilities and campuses located in the county in which the 78 surtax is approved. 79 Section 2. This act shall take effect July 1, 2013.

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