



479432

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/22/2013	.	
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The Committee on Appropriations (Gardiner) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (9) is added to section 212.055,  
Florida Statutes, to read:

212.055 Discretionary sales surtaxes; legislative intent;  
authorization and use of proceeds.—It is the legislative intent  
that any authorization for imposition of a discretionary sales  
surtax shall be published in the Florida Statutes as a  
subsection of this section, irrespective of the duration of the



479432

12 levy. Each enactment shall specify the types of counties  
13 authorized to levy; the rate or rates which may be imposed; the  
14 maximum length of time the surtax may be imposed, if any; the  
15 procedure which must be followed to secure voter approval, if  
16 required; the purpose for which the proceeds may be expended;  
17 and such other requirements as the Legislature may provide.  
18 Taxable transactions and administrative procedures shall be as  
19 provided in s. 212.054.

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

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 and the state university by each of the  
30 institutions' boards of trustees. Such plans must provide for  
31 the permissible uses of the surtax proceeds, including, but not  
32 limited to, the maintenance, improvement, and expansion of  
33 academic and workforce training programs; teaching enhancements;  
34 capital expenditures and infrastructure projects; fixed capital  
35 costs associated with the construction, reconstruction,  
36 renovation, maintenance, or improvement of facilities and  
37 campuses that have a useful life expectancy of at least 5 years;  
38 deferred maintenance; land improvement, design, and engineering  
39 costs related thereto; and the expansion and enhancement of  
40 facilities at all institution sites within the county. The



479432

41 proceeds from the surtax may be used by a state university for  
42 land acquisition for parcels that are contiguous with its  
43 existing main campus. The proceeds of the surtax must be set  
44 aside and invested as permitted by law, with the principal and  
45 income to be used for the purposes listed in this subsection as  
46 administered by the board of trustees.

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

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

60  
61 FOR THE . . .CENTS TAX  
62 AGAINST THE . . .CENTS TAX  
63

64 (d) Upon approval of the referendum, 90 percent of the  
65 proceeds from the surtax must be transferred by the Department  
66 of Revenue into a Florida Prime account managed by the State  
67 Board of Administration and used only for the operation,  
68 maintenance, and administration of the Florida College System  
69 institution within that county and 10 percent of the proceeds



479432

70 from the surtax must be transferred by the Department of Revenue  
71 into a Florida Prime account managed by the State Board of  
72 Administration and used only for the operation, maintenance,  
73 land acquisition, and administration of the state university.

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

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

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

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

89 c. One member appointed by the board of trustees of the  
90 state university who may not be a member of the board of  
91 trustees of the state university.

92 d. Two members appointed by the board of trustees of the  
93 Florida College System institution who may not be members of the  
94 board of trustees of the Florida College System institution.

95 e. Two members appointed by the chair of the county  
96 legislative delegation.

97 2. Initial appointments to the oversight board shall be  
98 made by the respective entities within 60 days after the passage



479432

99 of the referendum. Each member shall be appointed for a 4-year  
100 term. A vacancy on the board shall be filled for the unexpired  
101 portion of the term in the same manner as the original  
102 appointment. No member may serve for more than the remaining  
103 portion of a previous member's unexpired term.

104 (f) Consistent with the purposes set forth in the plan  
105 included in the ordinance under paragraph (a), the board of  
106 trustees of the Florida College System institution and the board  
107 of trustees of the state university shall annually prepare plans  
108 that specify how each board of trustees intends to allocate and  
109 expend the funds for the institutions' upcoming fiscal year and  
110 submit such plans to the oversight board for approval.

111 (g) The annual apportionment of state funds for the support  
112 of a state university and a Florida College System institution  
113 allocated under general law may not be reduced because the  
114 institutions have received funds pursuant to a sales surtax  
115 levied under this subsection.

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

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

119  
120 ===== T I T L E A M E N D M E N T =====

121 And the title is amended as follows:

122 Delete everything before the enacting clause  
123 and insert:

124 A bill to be entitled  
125 An act relating to discretionary sales surtaxes;  
126 amending s. 212.055, F.S.; authorizing a county  
127 defined in s. 125.011(1), F.S., to levy a surtax up to



479432

128 a specified amount for the benefit of a Florida  
129 College System institution and a state university in  
130 the county pursuant to an ordinance conditioned to  
131 take effect upon approval in a county referendum;  
132 requiring the ordinance to include a plan for the use  
133 of the proceeds; providing referendum requirements and  
134 procedures; requiring that the proceeds from the  
135 surtax be transferred into a specified account and  
136 managed in a specified manner; establishing an  
137 oversight board with specified duties,  
138 responsibilities, and requirements relating to the  
139 expenditure of surtax proceeds; providing for the  
140 appointment of members of the oversight board;  
141 requiring that the board of trustees of each  
142 institution receiving surtax proceeds prepare an  
143 annual plan for submission to the oversight board for  
144 approval; providing that state funding may not be  
145 reduced because an institution receives surtax funds;  
146 providing for the scheduled expiration of the surtax;  
147 providing an effective date.