

By Senator Flores

37-01000C-13

20131718__

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 in the county pursuant to
7 an ordinance conditioned to take effect upon approval
8 in a county referendum; requiring the ordinance to
9 include a plan for the use of the proceeds; providing
10 referendum requirements and procedures; requiring that
11 the proceeds from the surtax be deposited and managed
12 in a specified manner; establishing an oversight board
13 with specified duties, responsibilities, and
14 procedures relating to the expenditure of surtax
15 proceeds; providing for the appointment of members of
16 the oversight board; requiring that the board of
17 trustees of a college receiving surtax proceeds
18 prepare an annual plan for submission to the oversight
19 board for approval; providing that state funding may
20 not be reduced because an institution receives surtax
21 funds; providing for the scheduled expiration of the
22 surtax unless reenacted by an ordinance approved at a
23 subsequent referendum; providing an effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

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

29 212.055 Discretionary sales surtaxes; legislative intent;

37-01000C-13

20131718

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

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

48 (a) The ordinance must set forth a plan for using the
49 surtax proceeds for the benefit of the Florida College System
50 institution by the institution's board of trustees. Such plan
51 must provide for the permissible uses of the surtax proceeds,
52 including, but not limited to, the maintenance, improvement, and
53 expansion of academic and workforce training programs; teaching
54 enhancements; student scholarships and other financial aid;
55 capital expenditures and infrastructure projects; fixed capital
56 costs associated with the construction, reconstruction,
57 renovation, maintenance, or improvement of facilities and
58 campuses that have a useful life expectancy of at least 5 years;

37-01000C-13

20131718__

59 deferred maintenance; land acquisition, land improvement,
 60 design, and engineering costs related thereto; and the expansion
 61 and enhancement of services, programs, and facilities at all
 62 institution sites within the county. The proceeds of the surtax
 63 must be set aside and invested as permitted by law, with the
 64 principal and income to be used for the purposes listed in this
 65 subsection as administered by the board of trustees.

66 (b) If the county, at the request of a Florida College
 67 System institution in the county, calls for a referendum, the
 68 expense of holding the referendum may not be paid with student
 69 fees or moneys that the institution receives from the state, but
 70 shall be paid only with funds received from private sources or
 71 with college auxiliary funds. The county must provide at least
 72 30 days' notice of the election as provided under s. 100.342.

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

80
 81 FOR THE. . . .CENTS TAX
 82 AGAINST THE. . . .CENTS TAX
 83

84 (d) Upon approval of the referendum, proceeds from the
 85 surtax must be deposited by the Department of Revenue into a
 86 Florida Prime account managed by the Florida State Board of
 87 Administration and used only for the operation, maintenance, and

37-01000C-13

20131718

88 administration of the Florida College System institution within
89 that county.

90 (e) Upon approval of the referendum, an oversight board
91 shall be established to review and provide guidance,
92 transparency, and accountability for the expenditure of the
93 proceeds of the surtax and to review the plan prepared by the
94 board of trustees pursuant to paragraph (f). Annually, the
95 oversight board may approve the proposed spending plan or may
96 disapprove elements of the spending plan and request the board
97 of trustees of the Florida College System institution to make
98 specific changes and resubmit to the oversight board for
99 reconsideration and approval. Decisions by the oversight board
100 regarding approval of plans to spend funds derived from the
101 proceeds of the surtax must be adopted by a super majority of
102 the board's members.

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

105 a. Two members appointed by the President of the Senate.

106 b. Two members appointed by the Speaker of the House of
107 Representatives.

108 c. Two members appointed by the board of trustees of the
109 Florida College System institution.

110 d. One member appointed by the chair of the county
111 legislative delegation.

112 2. Initial appointments to the oversight board shall be
113 made by the respective entities within 60 days after the passage
114 of the referendum. Each member shall be appointed for a 4-year
115 term. A vacancy on the board shall be filled for the unexpired
116 portion of the term in the same manner as the original

37-01000C-13

20131718__

117 appointment. No member may serve for more than the remaining
118 portion of a previous member's unexpired term, plus two
119 consecutive 4-year terms.

120 (f) Consistent with the purposes set forth in the plan
121 included in the ordinance under paragraph (a), the board of
122 trustees of the Florida College System institution shall
123 annually prepare a plan that specifies how the board of trustees
124 intends to allocate and expend the funds for the institution's
125 upcoming fiscal year and submit such plan to the oversight board
126 for approval.

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

131 (h) A surtax imposed under this subsection expires 10 years
132 after the effective date of the surtax unless reenacted by an
133 ordinance that is subject to approval by a majority of the
134 electors of the county voting in a subsequent referendum.

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