

By the Committee on Community Affairs; and Senators Flores, Bullard, Margolis, and Diaz de la Portilla

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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; providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Subsection (9) is added to section 212.055,
27 Florida Statutes, to read:

28 212.055 Discretionary sales surtaxes; legislative intent;
29 authorization and use of proceeds.—It is the legislative intent

578-02816A-13

20131718c1

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

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

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

578-02816A-13

20131718c1

59 enhancement of facilities at all institution sites within the
 60 county. The proceeds of the surtax must be set aside and
 61 invested as permitted by law, with the principal and income to
 62 be used for the purposes listed in this subsection as
 63 administered by the board of trustees.

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

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

78
 79 FOR THE. . . .CENTS TAX
 80 AGAINST THE. . . .CENTS TAX
 81

82 (d) Upon approval of the referendum, proceeds from the
 83 surtax must be deposited by the Department of Revenue into a
 84 Florida Prime account managed by the Florida State Board of
 85 Administration and used only for the operation, maintenance, and
 86 administration of the Florida College System institution within
 87 that county.

578-02816A-13

20131718c1

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

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

96 a. Two members appointed by the board of trustees of the
97 Florida College System institution, who may not be members of
98 the board of trustees.

99 b. Two members appointed by the chair of the county
100 legislative delegation.

101 c. One member appointed by the board of directors of the
102 Greater Miami Chamber of Commerce.

103 d. One member appointed by the board of directors of the
104 United Way of Miami-Dade County, who must be a member of the
105 board of directors.

106 e. One member appointed by the Beacon Council, Miami-Dade
107 County's official economic development partnership.

108 2. Initial appointments to the oversight board shall be
109 made by the respective entities within 60 days after the passage
110 of the referendum. Each member shall be appointed for a 4-year
111 term. A vacancy on the board shall be filled for the unexpired
112 portion of the term in the same manner as the original
113 appointment. A member appointed to fill a vacancy may not serve
114 for more than the remaining portion of the unexpired term.

115 (f) Consistent with the purposes stated in the plan
116 included in the ordinance under paragraph (a), the board of

578-02816A-13

20131718c1

117 trustees of the Florida College System institution shall
118 annually prepare a plan that specifies how the board of trustees
119 intends to allocate and expend the funds for the institution's
120 upcoming fiscal year and submit such plan to the oversight board
121 for approval.

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

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

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