

1 A bill to be entitled

2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; authorizing a county to
4 levy a surtax up to a specified amount for the benefit
5 of a Florida College System institution and a state
6 university in the county pursuant to an ordinance
7 conditioned to take effect upon approval in a
8 referendum; requiring the ordinance to include a plan
9 for the use of the proceeds; providing referendum
10 requirements and procedures; requiring that the
11 proceeds from the surtax be transferred into a
12 specified account and managed in a specified manner;
13 establishing an oversight board with specified duties,
14 responsibilities, and requirements relating to the
15 expenditure of surtax proceeds; providing for the
16 appointment of members of the oversight board;
17 requiring that the board of trustees of each
18 institution receiving surtax proceeds prepare an
19 annual plan for submission to the oversight board for
20 approval; providing that state funding may not be
21 reduced because an institution receives surtax funds;
22 providing for the scheduled expiration of the surtax;
23 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;
 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) HIGHER EDUCATION SURTAX.—A county as defined in s.
 43 125.011(1), pursuant to an ordinance that is conditioned to take
 44 effect only upon approval by a majority vote of the electors of
 45 the county voting in a referendum, may levy a surtax of up to
 46 0.5 percent for the benefit of a Florida College System
 47 institution and a state university as defined in s. 1000.21
 48 located in the county.

49 (a) The ordinance must set forth a plan for using the
 50 surtax proceeds for the benefit of the Florida College System
 51 institution and the state university by each of the
 52 institutions' boards of trustees. Such plans must provide for

53 the permissible uses of the surtax proceeds, including, but not
54 limited to, the maintenance, improvement, and expansion of
55 academic and workforce training programs; teaching enhancements;
56 capital expenditures and infrastructure projects; fixed capital
57 costs associated with the construction, reconstruction,
58 renovation, maintenance, or improvement of facilities and
59 campuses that have a useful life expectancy of at least 5 years;
60 deferred maintenance; land improvement, design, and engineering
61 costs related thereto; and the expansion and enhancement of
62 facilities at all institution sites within the county. The
63 proceeds from the surtax may be used by a state university for
64 land acquisition for parcels that are contiguous with its
65 existing main campus. The proceeds of the surtax must be set
66 aside and invested as permitted by law, with the principal and
67 income to be used for the purposes listed in this subsection as
68 administered by the board of trustees.

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

75 (c) The referendum providing for the imposition of the
76 surtax shall include a statement that provides a brief and
77 general description of the purposes for which the proceeds of
78 the surtax may be used, conform to the requirements of s.

79 101.161, and be placed on the ballot by the governing body of
 80 the county. The following question shall be placed on the
 81 ballot:

82
 83 FOR THE. . . .CENTS TAX
 84 AGAINST THE. . . .CENTS TAX

85
 86 (d) Upon approval of the referendum, 90 percent of the
 87 proceeds from the surtax must be transferred by the department
 88 into a Florida Prime account managed by the State Board of
 89 Administration and used only for the operation, maintenance, and
 90 administration of the Florida College System institution within
 91 that county and 10 percent of the proceeds from the surtax must
 92 be transferred by the Department of Revenue into a Florida Prime
 93 account managed by the State Board of Administration and used
 94 only for the operation, maintenance, land acquisition, and
 95 administration of the state university.

96 (e) Upon approval of the referendum, an oversight board
 97 shall be established to review and accept or amend expenditures
 98 of the proceeds of the surtax and to review the plan prepared by
 99 the boards of trustees pursuant to paragraph (f). The oversight
 100 board shall meet at least quarterly.

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

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

105 located.

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

110 c. One member appointed by the board of trustees of the
 111 state university who may not be a member of the board of
 112 trustees of the state university.

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

116 e. Two members appointed by the chair of the county
 117 legislative delegation.

118 2. Initial appointments to the oversight board shall be
 119 made by the respective entities within 60 days after the passage
 120 of the referendum. Each member shall be appointed for a 4-year
 121 term and may be reappointed. A vacancy on the board shall be
 122 filled for the unexpired portion of the term in the same manner
 123 as the original appointment.

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

CS/HB 113

2014

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

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

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