



167164

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/28/2014	.	
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The Committee on Appropriations (Galvano) 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



167164

11 subsection of this section, irrespective of the duration of the
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 which are located in the county.

27 (a) The ordinance must provide for a referendum to
28 implement the surtax. Such ordinance must be enacted by the
29 governing body of the county before June 1 of the year in which
30 the referendum is to be held. The referendum shall be scheduled
31 for the next available countywide election after June 1.

32 (b) The permissible uses of the surtax proceeds include
33 capital expenditures and infrastructure projects; fixed capital
34 costs associated with the construction, reconstruction,
35 renovation, maintenance, or improvement of facilities and
36 campuses that have a useful life expectancy of at least 5 years;
37 deferred maintenance; land improvement, design, and engineering
38 costs related thereto; and the expansion and enhancement of
39 facilities at all institution sites within the county. The



167164

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

46 (c) The expense of holding the referendum may not be paid
47 with student fees or any public funds, but shall be paid only
48 with funds received from private sources or with college
49 auxiliary funds. The county must provide at least 30 days'
50 notice of the election as provided in s. 100.342.

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

58
59 FOR THE. . . .CENTS TAX INCREASE
60 AGAINST THE. . . .CENTS TAX INCREASE
61

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



167164

69 account managed by the State Board of Administration and used
70 only for the operation, maintenance, land acquisition, and
71 administration of the state university.

72 (f) Upon approval by referendum, an oversight board shall
73 be established to review and accept or amend expenditures of the
74 proceeds of the surtax and to review the plan prepared by the
75 boards of trustees pursuant to paragraph (g). The oversight
76 board shall meet at least quarterly. Meetings of the oversight
77 board are public meetings under s. 286.011. Minutes, including a
78 record of all votes cast, must be maintained for all meetings.

79 1. The board shall be composed of nine members appointed by
80 the Governor who are residents of the county and have an
81 outstanding reputation for professional ability with substantial
82 professional accomplishment in their fields, as follows:

83 a. One member from the county's official economic
84 development organization that is designated by Enterprise
85 Florida, Inc.

86 b. One member with experience in higher education.

87 c. One member with experience in higher education
88 management.

89 d. One member who is a professional engineer.

90 e. One member who is a certified public accountant licensed
91 in this state.

92 f. One member who is an attorney licensed to practice law
93 in this state.

94 g. One member with experience in real estate development.

95 h. One member with experience in finance.

96 i. One member who is a professional architect.

97 2. Initial appointments to the oversight board shall be



167164

98 made by the Governor within 60 days after the passage of the
99 referendum. Each member shall be appointed for a 4-year term and
100 may be reappointed. A vacancy on the board shall be filled for
101 the unexpired portion of the term in the same manner as the
102 original appointment.

103 (g) The Florida College System institution board of
104 trustees and the state university board of trustees shall
105 annually prepare plans that specify how each board of trustees
106 intends to allocate and expend the funds for the institutions'
107 upcoming fiscal year and submit such plans to the oversight
108 board for approval. All proposed spending plans to be considered
109 for approval must be presented at a quarterly meeting of the
110 oversight board and may not be considered for final approval
111 until the following scheduled quarterly meeting, which shall be
112 at least 90 days after the previous quarterly meeting.

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

118 (i) A surtax imposed under this subsection expires 5 years
119 after the effective date of the surtax.

120 (j) A county that levies a surtax under this subsection may
121 not, for at least 20 years after expiration of the surtax,
122 propose another referendum for a surtax under this subsection.

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

124
125 ===== T I T L E A M E N D M E N T =====

126 And the title is amended as follows:



167164

127 Delete everything before the enacting clause
128 and insert:

129 A bill to be entitled
130 An act relating to discretionary sales surtaxes;
131 amending s. 212.055, F.S.; authorizing a county
132 defined in s. 125.011(1), F.S., to levy a surtax up to
133 a specified amount for the benefit of a Florida
134 College System institution and a state university in
135 the county pursuant to an ordinance conditioned to
136 take effect upon approval in a county referendum;
137 requiring the ordinance to provide for a referendum
138 and be enacted within a specified period; providing
139 permissible uses of the surtax proceeds; providing
140 referendum requirements and procedures; requiring that
141 the proceeds from the surtax be transferred into a
142 specified account and managed in a specified manner;
143 establishing an oversight board with specified duties,
144 responsibilities, and requirements relating to the
145 expenditure of surtax proceeds; providing for the
146 appointment of members of the oversight board;
147 requiring that the board of trustees of each
148 institution receiving surtax proceeds prepare an
149 annual plan for submission to the oversight board for
150 approval; providing that state funding may not be
151 reduced because an institution receives surtax funds;
152 providing for the scheduled expiration of the surtax;
153 prohibiting certain counties from levying the surtax
154 within a specified period; providing an effective
155 date.