

By the Committee on Appropriations; and Senators Flores,  
Margolis, and Bullard

576-03294-14

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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 as  
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 and a state university in  
7           the county pursuant to an ordinance conditioned to  
8           take effect upon approval in a county referendum;  
9           requiring the ordinance to provide for a referendum  
10          and be enacted within a specified period; providing  
11          permissible uses of the surtax proceeds; providing  
12          referendum requirements and procedures; requiring that  
13          the proceeds from the surtax be transferred into a  
14          specified account and managed in a specified manner;  
15          establishing an oversight board with specified duties,  
16          responsibilities, and requirements relating to the  
17          expenditure of surtax proceeds; providing for the  
18          appointment of members of the oversight board;  
19          requiring that the board of trustees of each  
20          institution receiving surtax proceeds prepare an  
21          annual plan for submission to the oversight board for  
22          approval; providing that state funding may not be  
23          reduced because an institution receives surtax funds;  
24          providing for the scheduled expiration of the surtax;  
25          prohibiting certain counties from levying the surtax  
26          within a specified period; providing an effective  
27          date.

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29   Be It Enacted by the Legislature of the State of Florida:

576-03294-14

201466c1

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

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

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

(b) The permissible uses of the surtax proceeds include

576-03294-14

201466c1

59 capital expenditures and infrastructure projects; fixed capital  
 60 costs associated with the construction, reconstruction,  
 61 renovation, maintenance, or improvement of facilities and  
 62 campuses that have a useful life expectancy of at least 5 years;  
 63 deferred maintenance; land improvement, design, and engineering  
 64 costs related thereto; and the expansion and enhancement of  
 65 facilities at all institution sites within the county. The  
 66 proceeds from the surtax may be used by a state university for  
 67 the land acquisition of parcels that are contiguous to its  
 68 existing main campus. The proceeds of the surtax must be set  
 69 aside and invested as permitted by law, with the principal and  
 70 income to be used for the purposes listed in this subsection as  
 71 administered by the board of trustees.

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

77 (d) The referendum providing for the imposition of the  
 78 surtax must include a statement that provides a brief and  
 79 general description of the purposes for which the proceeds of  
 80 the surtax may be used, conform to the requirements of s.  
 81 101.161, and be placed on the ballot by the governing body of  
 82 the county. The following question shall be placed on the  
 83 ballot:

84  
 85 FOR THE. . . .CENTS TAX INCREASE  
 86 AGAINST THE. . . .CENTS TAX INCREASE  
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576-03294-14

201466c1

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

98       (f) Upon approval by referendum, an oversight board shall  
99 be established to review and accept or amend expenditures of the  
100 proceeds of the surtax and to review the plan prepared by the  
101 boards of trustees pursuant to paragraph (g). The oversight  
102 board shall meet at least quarterly. Meetings of the oversight  
103 board are public meetings under s. 286.011. Minutes, including a  
104 record of all votes cast, must be maintained for all meetings.

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

109       a. One member from the county's official economic  
110 development organization that is designated by Enterprise  
111 Florida, Inc.

112       b. One member with experience in higher education.

113       c. One member with experience in higher education  
114 management.

115       d. One member who is a professional engineer.

116       e. One member who is a certified public accountant licensed

576-03294-14

201466c1

117 in this state.

118 f. One member who is an attorney licensed to practice law  
119 in this state.

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

121 h. One member with experience in finance.

122 i. One member who is a professional architect.

123 2. Initial appointments to the oversight board shall be  
124 made by the Governor within 60 days after the passage of the  
125 referendum. Each member shall be appointed for a 4-year term and  
126 may be reappointed. A vacancy on the board shall be filled for  
127 the unexpired portion of the term in the same manner as the  
128 original appointment.

129 (g) The Florida College System institution board of  
130 trustees and the state university board of trustees shall  
131 annually prepare plans that specify how each board of trustees  
132 intends to allocate and expend the funds for the institutions'  
133 upcoming fiscal year and submit such plans to the oversight  
134 board for approval. All proposed spending plans to be considered  
135 for approval must be presented at a quarterly meeting of the  
136 oversight board and may not be considered for final approval  
137 until the following scheduled quarterly meeting, which shall be  
138 at least 90 days after the previous quarterly meeting.

139 (h) The annual apportionment of state funds for the support  
140 of a state university and a Florida College System institution  
141 allocated under general law may not be reduced because the  
142 institutions have received funds pursuant to a sales surtax  
143 levied under this subsection.

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

576-03294-14

201466c1

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

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