

1 A bill to be entitled

2 An act relating to voluntary contributions for public
3 education facilities; creating s. 215.165, F.S.;
4 authorizing a participating business that registers
5 with the Department of Revenue to solicit and collect
6 contributions from its customers for the construction
7 and maintenance of public education facilities;
8 providing registration requirements; requiring a
9 participating business to file a return and remit
10 contributions to the department within a specified
11 timeframe; requiring the department to deposit
12 contributions into the Public Education Capital Outlay
13 and Debt Service Trust Fund; requiring the department
14 to adopt rules establishing forms and procedures;
15 providing that voluntary contributions are not subject
16 to audit by the department; amending s. 1013.65, F.S.;
17 including voluntary contributions as a source of
18 funding for the Public Education Capital Outlay and
19 Debt Service Trust Fund; authorizing the executive
20 director of the department to adopt emergency rules;
21 providing that such rules are effective for a
22 specified period; providing an effective date.

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

25
26 Section 1. Section 215.165, Florida Statutes, is created

27 to read:

28 215.165 Voluntary contributions for public education
 29 facilities.—A business that registers with the Department of
 30 Revenue as a participating business may solicit and collect
 31 voluntary contributions from its customers for the construction
 32 and maintenance of public education facilities. Such
 33 contributions may be solicited and collected through any means,
 34 including point-of-sale transactions and monthly customer
 35 invoices.

36 (1) To register as a participating business, the business
 37 shall provide the department with its name, physical address,
 38 mailing address, telephone number, e-mail address, and federal
 39 employer identification number.

40 (2) By the 20th day of each month that immediately follows
 41 a month in which voluntary contributions were collected, a
 42 participating business shall file a return with, and remit
 43 contributions collected during the prior month to, the
 44 department. If the 20th day is a Saturday, Sunday, or legal
 45 holiday, the return and voluntary contributions are due on the
 46 next business day. A participating business may file a return
 47 that is initiated through an electronic data interchange and may
 48 remit voluntary contributions by electronic funds transfer.

49 (3) A participating business shall provide the following
 50 information on each return:

51 (a) The information required under subsection (1).

52 (b) Its taxpayer identification number issued by the

53 department.

54 (c) The amount of voluntary contributions collected and
 55 the amount of any adjustment to such contributions.

56 (d) The amount of voluntary contributions being remitted.

57 (4) The department shall deposit voluntary contributions
 58 remitted under this section into the Public Education Capital
 59 Outlay and Debt Service Trust Fund.

60 (5) The department shall adopt rules establishing forms
 61 and procedures for filing returns and remitting voluntary
 62 contributions, which may include the use of existing tax returns
 63 or separate returns.

64 (6) Voluntary contributions collected and remitted by
 65 participating businesses under this section are not subject to
 66 audit by the department.

67 Section 2. Paragraph (a) of subsection (2) of section
 68 1013.65, Florida Statutes, is amended to read:

69 1013.65 Educational and ancillary plant construction
 70 funds; Public Education Capital Outlay and Debt Service Trust
 71 Fund; allocation of funds.—

72 (2) (a) The Public Education Capital Outlay and Debt
 73 Service Trust Fund shall be comprised of the following sources,
 74 which are hereby appropriated to the trust fund:

75 1. Proceeds, premiums, and accrued interest from the sale
 76 of public education bonds and that portion of the revenues
 77 accruing from the gross receipts tax as provided by s. 9(a)(2),
 78 Art. XII of the State Constitution, as amended, interest on

79 investments, and federal interest subsidies.

80 2. General revenue funds appropriated to the fund for
81 educational capital outlay purposes.

82 3. All capital outlay funds previously appropriated and
83 certified forward pursuant to s. 216.301.

84 4. Deposits from voluntary contributions collected
85 pursuant to s. 215.165.

86 Section 3. Emergency rules.-

87 (1) The executive director of the Department of Revenue is
88 authorized, and all conditions are deemed to be met, to adopt
89 emergency rules pursuant to s. 120.54(4), Florida Statutes, for
90 the purpose of implementing this act.

91 (2) Notwithstanding any other provision of law, emergency
92 rules adopted pursuant to subsection (1) are effective for 6
93 months after adoption and may be renewed during the pendency of
94 procedures to adopt permanent rules addressing the subject of
95 the emergency rules.

96 (3) This section expires July 1, 2018.

97 Section 4. This act shall take effect July 1, 2015.