

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 the
9 department to issue a certificate and taxpayer
10 identification number to a participating business;
11 requiring a participating business to file a return
12 and remit contributions to the department within a
13 specified timeframe; requiring the department to
14 deposit contributions into the Public Education
15 Capital Outlay and Debt Service Trust Fund;
16 authorizing the department to adopt rules establishing
17 forms and procedures; providing that voluntary
18 contributions are not subject to audit by the
19 department; amending s. 1013.65, F.S.; including
20 voluntary contributions as a source of funding for the
21 Public Education Capital Outlay and Debt Service Trust
22 Fund; authorizing the executive director of the
23 department to adopt emergency rules; providing that
24 such rules are effective for a specified period;
25 providing for expiration; providing an appropriation;
26 providing an effective date.

27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52

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

Section 1. Section 215.165, Florida Statutes, is created to read:

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

(1) To register as a participating business, the business must provide the department with its name, physical address, mailing address, telephone number, e-mail address, and federal employer identification number. Upon receipt of this information, the department shall issue to the participating business a certificate indicating that the business is registered with the department for the collection of voluntary contributions and provide a taxpayer identification number to be used by the business for returns under this section. The department may issue this certificate electronically or by United States mail.

(2) By the 20th day of each month that immediately follows a month in which voluntary contributions were collected, a

53 participating business shall file a return with, and remit the
54 contributions collected during the prior month to, the
55 department. If the 20th day is a Saturday, Sunday, or legal
56 holiday, the return and voluntary contributions are due on the
57 next business day. A participating business may file a return
58 that is initiated by electronic means and may remit voluntary
59 contributions by electronic funds transfer. A return is not
60 required for a period in which voluntary contributions are not
61 collected. A participating business may correct an error in a
62 prior remittance by adjusting the amount remitted on a future
63 return.

64 (3) (a) A participating business shall provide the
65 following information on each return:

66 1. The information required under subsection (1).

67 2. The taxpayer identification number issued by the
68 department.

69 3. The amount of voluntary contributions collected and the
70 amount of any adjustment to such contributions.

71 4. The amount of voluntary contributions being remitted.

72 (b) If the department receives a return from a business
73 that has not registered as a participating business, the
74 department shall deposit the voluntary contributions pursuant to
75 subsection (4) and register the business as a participating
76 business with the information included on the return.

77 (4) The department shall deposit voluntary contributions
78 remitted under this section into the Public Education Capital

79 Outlay and Debt Service Trust Fund.

80 (5) The department may adopt rules to establish forms and
 81 procedures for filing returns and remitting voluntary
 82 contributions, which may include the use of existing or new
 83 forms.

84 (6) Voluntary contributions collected and remitted by a
 85 participating business under this section are not subject to
 86 audit by the department.

87 Section 2. Paragraph (a) of subsection (2) of section
 88 1013.65, Florida Statutes, is amended to read:

89 1013.65 Educational and ancillary plant construction
 90 funds; Public Education Capital Outlay and Debt Service Trust
 91 Fund; allocation of funds.—

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

95 1. Proceeds, premiums, and accrued interest from the sale
 96 of public education bonds and that portion of the revenues
 97 accruing from the gross receipts tax as provided by s. 9(a)(2),
 98 Art. XII of the State Constitution, as amended, interest on
 99 investments, and federal interest subsidies.

100 2. General revenue funds appropriated to the fund for
 101 educational capital outlay purposes.

102 3. All capital outlay funds previously appropriated and
 103 certified forward pursuant to s. 216.301.

104 4. Deposits from voluntary contributions collected

105 pursuant to s. 215.165.

106 Section 3. (1) The executive director of the Department
107 of Revenue is authorized, and all conditions are deemed to be
108 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
109 Statutes, for the purpose of implementing this act.

110 (2) Notwithstanding any other provision of law, emergency
111 rules adopted pursuant to subsection (1) are effective for 6
112 months after adoption and may be renewed during the pendency of
113 procedures to adopt permanent rules addressing the subject of
114 the emergency rules.

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

116 Section 4. For the 2015-2016 fiscal year, the sum of
117 \$59,421 in recurring funds and \$136,065 in nonrecurring funds
118 are appropriated from the General Revenue Fund to the Department
119 of Revenue for the purpose of implementing the provisions of
120 this act.

121 Section 5. This act shall take effect January 1, 2016.