

CS/HB 1343

2012

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; expanding the purposes for
4 which revenues from the school capital outlay surtax
5 may be used; making the use of surtax revenues for
6 specified additional purposes contingent upon certain
7 school board actions relating to the reduction of
8 certain property taxes during the time surtax is in
9 effect; requiring approval of the electors in order to
10 use the surtax revenues for the additional purposes
11 authorized by the act; providing an effective date.
12

13 Be It Enacted by the Legislature of the State of Florida:
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15 Section 1. Subsection (6) of section 212.055, Florida
16 Statutes, is amended to read:

17 212.055 Discretionary sales surtaxes; legislative intent;
18 authorization and use of proceeds.—It is the legislative intent
19 that any authorization for imposition of a discretionary sales
20 surtax shall be published in the Florida Statutes as a
21 subsection of this section, irrespective of the duration of the
22 levy. Each enactment shall specify the types of counties
23 authorized to levy; the rate or rates which may be imposed; the
24 maximum length of time the surtax may be imposed, if any; the
25 procedure which must be followed to secure voter approval, if
26 required; the purpose for which the proceeds may be expended;
27 and such other requirements as the Legislature may provide.
28 Taxable transactions and administrative procedures shall be as

55 | may be used for the purpose of servicing bond indebtedness to
 56 | finance projects authorized by this subsection, and any interest
 57 | accrued thereto may be held in trust to finance such projects.
 58 | Neither the proceeds of the surtax nor any interest accrued
 59 | thereto shall be used for operational expenses.

60 | (d) The resolution may also set forth a plan for using the
 61 | proceeds of the surtax to fund the expenses authorized under s.
 62 | 1011.71(2). The plan may provide that the proceeds of the
 63 | surtax, including interest accrued on the revenues of the
 64 | surtax, shall be used for the expenses of maintaining,
 65 | renovating, or repairing existing school facilities or for
 66 | maintaining, securing, or upgrading capital technology equipment
 67 | and infrastructure for schools. However, in order to use the
 68 | surtax revenues for the purposes specified in this paragraph, a
 69 | school board shall covenant to decrease the capital local school
 70 | property tax levied pursuant to s. 1011.71(2) and to maintain
 71 | that tax at the reduced millage for as long as the surtax is in
 72 | effect.

73 | (e)~~(d)~~ Surtax revenues collected by the Department of
 74 | Revenue pursuant to this subsection shall be distributed to the
 75 | school board imposing the surtax in accordance with law.

76 | Section 2. A school district that levies the surtax under
 77 | s. 212.055(6), Florida Statutes, before July 1, 2012, may not
 78 | use the surtax revenues for the additional purposes authorized
 79 | in this act unless the plan for such use is approved by a
 80 | majority vote of the electors of the county voting in a
 81 | referendum.

82 | Section 3. This act shall take effect July 1, 2012.