

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:

14
 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

CS/CS/HB 1343

2012

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, for as long as the surtax is in
70 | effect, to decrease the discretionary capital outlay millage
71 | levied pursuant to s. 1011.71(2) by an amount each fiscal year
72 | that would have otherwise raised revenues greater than or equal
73 | to the surtax revenue expected to be received in that fiscal
74 | year. The school board shall adjust the millage reduction each
75 | fiscal year to ensure that the provisions of this paragraph are
76 | met.

77 | (e)-(d) Surtax revenues collected by the Department of
78 | Revenue pursuant to this subsection shall be distributed to the
79 | school board imposing the surtax in accordance with law.

80 | Section 2. A school district that levies the surtax under
81 | s. 212.055(6), Florida Statutes, before July 1, 2012, may not
82 | use the surtax revenues for the additional purposes authorized

CS/CS/HB 1343

2012

83 | in this act unless the plan for such use is approved by a
84 | majority vote of the electors of the county voting in a
85 | referendum.

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