

HB 1081

2013

1                   A bill to be entitled  
2           An act relating to discretionary sales surtaxes;  
3           amending s. 212.055, F.S.; authorizing a county school  
4           board to use the school surtax to purchase school  
5           buses; providing an effective date.

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

11           212.055 Discretionary sales surtaxes; legislative intent;  
12 authorization and use of proceeds.—It is the legislative intent  
13 that any authorization for imposition of a discretionary sales  
14 surtax shall be published in the Florida Statutes as a  
15 subsection of this section, irrespective of the duration of the  
16 levy. Each enactment shall specify the types of counties  
17 authorized to levy; the rate or rates which may be imposed; the  
18 maximum length of time the surtax may be imposed, if any; the  
19 procedure which must be followed to secure voter approval, if  
20 required; the purpose for which the proceeds may be expended;  
21 and such other requirements as the Legislature may provide.  
22 Taxable transactions and administrative procedures shall be as  
23 provided in s. 212.054.

24           (6) SCHOOL CAPITAL OUTLAY SURTAX.—

25           (a) The school board in each county may levy, pursuant to  
26 resolution conditioned to take effect only upon approval by a  
27 majority vote of the electors of the county voting in a  
28 referendum, a discretionary sales surtax at a rate that may not



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55 | (d) Surtax revenues collected by the Department of Revenue  
56 | pursuant to this subsection shall be distributed to the school  
57 | board imposing the surtax in accordance with law.

58 | Section 2. This act shall take effect July 1, 2013.