



Council For Lifelong Learning
Local Government Infrastructure
Surtax

Fact Sheet

September 2001

<p>1. What is the Local Government Infrastructure Surtax?</p>	<p>Section 212.055(2), F.S., provides for the Local Government Infrastructure Surtax. The governing authority in each county may levy this .5 percent or 1 percent tax after a favorable vote of the electorate through a local referendum.</p> <p>Section 212.055(2)(c), F.S., provides that school districts with the consent of the county governing authority may participate in the tax.</p>																																	
<p>2. How many counties have held local referendums in order to assess a local government infrastructure surtax in which a portion of the funds is to be used for school construction?</p>	<p>Ten counties have held local referendums in the last 10 years in order to assess a local government infrastructure sales surtax that is used to raise capital outlay revenues. The table below identifies the counties that have held local referendums, results of the referendums, and amounts of surtaxes that were considered through the referendums.</p> <table border="1" data-bbox="678 989 1459 1413"> <thead> <tr> <th>School District</th> <th>Result of Referendum</th> <th>Amount of Potential Surtax</th> </tr> </thead> <tbody> <tr> <td>Broward County</td> <td>Failed (1995)</td> <td></td> </tr> <tr> <td>Clay County</td> <td>Passed (1998)</td> <td>\$20 million</td> </tr> <tr> <td>Hillsborough County</td> <td>Passed (1996)</td> <td>\$677.9 million</td> </tr> <tr> <td>Manatee County</td> <td>Passed (1994)</td> <td>\$77 million</td> </tr> <tr> <td>Okaloosa County</td> <td>Passed (1995)</td> <td>\$64 million</td> </tr> <tr> <td>Orange County</td> <td>Failed (1997)</td> <td></td> </tr> <tr> <td>Osceola County</td> <td>Passed (1999)</td> <td>\$321.6 million</td> </tr> <tr> <td>Pasco County</td> <td>Failed (1995)</td> <td></td> </tr> <tr> <td>Pinellas County</td> <td>Passed (1997)</td> <td>\$15 million</td> </tr> <tr> <td>Sarasota County</td> <td>Passed (1997)</td> <td>\$128 million</td> </tr> </tbody> </table> <p>Overall, seven counties have approved local referendums in order to assess a local government infrastructure sales surtax that is used to raise capital outlay revenues.</p>	School District	Result of Referendum	Amount of Potential Surtax	Broward County	Failed (1995)		Clay County	Passed (1998)	\$20 million	Hillsborough County	Passed (1996)	\$677.9 million	Manatee County	Passed (1994)	\$77 million	Okaloosa County	Passed (1995)	\$64 million	Orange County	Failed (1997)		Osceola County	Passed (1999)	\$321.6 million	Pasco County	Failed (1995)		Pinellas County	Passed (1997)	\$15 million	Sarasota County	Passed (1997)	\$128 million
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<p>3. How much revenue will the voter-approved local government infrastructure tax generate for school construction?</p>	<p>The assessment of the local government infrastructure sales surtaxes will generate \$1.38 billion (at the end of the life of the surtaxes) in order to fund school district capital outlay needs.</p> <p>In the 2000-2001 fiscal year, five counties (Hillsborough, Pinellas, Clay, Osceola, & Sarasota) levied a local government infrastructure surtax that provided \$36.9 million in revenue to local school districts.</p>																																	

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<p>4. For what purposes may the local government infrastructure tax revenues be used?</p>	<p>Section 212.055(2), F.S., provides that a county may distribute proceeds of the revenues generated from the local government infrastructure sales surtax to its school district for any fixed capital expenditure or fixed capital outlay costs associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs associated with such public facilities.</p>
<p>5. What are the applicable statutes and rules?</p>	<p>Section 212.055(2), F.S. -- Local Government Infrastructure Surtax</p>
<p>6. Where can I get additional information?</p>	<p>Florida Department of Education Office of Educational Facilities (850) 487-1130 www.firn.edu/doe</p> <p>SMART Schools Clearinghouse (850) 921-8699 http://smartschools.state.fl.us</p> <p>The Florida House of Representatives Committee on Education Appropriations (850) 488-6204</p> <p>The Florida House of Representatives Council for Lifelong Learning (850) 414-6694</p> <p>The Florida House of Representatives Committee on Education Innovation (850) 488-7451</p>