



Council For Lifelong Learning
School Capital Outlay Surtax
(1/2 cent sales tax)

Fact Sheet

September 2001

<p>1. What is the $\frac{1}{2}$ cent sales tax?</p>	<p>Section 212.055(6), F.S., provides for the School Capital Outlay Surtax - more commonly known as the $\frac{1}{2}$ cent sales tax. This tax may be levied by a school board after a favorable vote of the electorate through a local referendum and may not exceed .5 percent.</p>																																													
<p>2. How many school districts have held local referendums in order to assess a $\frac{1}{2}$ cent sales tax?</p>	<p>Fourteen school districts have held local referendums in order to assess a local sales surtax that is used to raise capital outlay revenues. The table below identifies the school districts 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="675 888 1458 1444"> <thead> <tr> <th>School District</th> <th>Result of Referendum</th> <th>Amount of Potential Surtax</th> </tr> </thead> <tbody> <tr><td>Bay County</td><td>Passed (1998)</td><td>.5 cents</td></tr> <tr><td>DeSoto County</td><td>Failed (1995)</td><td>.5 cents</td></tr> <tr><td>Escambia County</td><td>Passed (1997)</td><td>.5 cents</td></tr> <tr><td>Gulf County</td><td>Passed (1996)</td><td>.5 cents</td></tr> <tr><td>Hernando County</td><td>Passed (1998)</td><td>.5 cents</td></tr> <tr><td>Hillsborough County</td><td>Failed (1995)</td><td>.5 cents</td></tr> <tr><td>Jackson County</td><td>Passed (1996)</td><td>.5 cents</td></tr> <tr><td>Lake County</td><td>Failed (1999)</td><td>.5 cents</td></tr> <tr><td>Leon County</td><td>Failed (1995)</td><td>.5 cents</td></tr> <tr><td>Manatee County</td><td>Failed (1998)</td><td>.5 cents</td></tr> <tr><td>Marion County</td><td>Failed (1997)</td><td>.5 cents</td></tr> <tr><td>Monroe County</td><td>Passed (1995)</td><td>.5 cents</td></tr> <tr><td>Santa Rosa County</td><td>Passed (1997)</td><td>.5 cents</td></tr> <tr><td>St. Lucie County</td><td>Failed (1995)</td><td>.5 cents</td></tr> </tbody> </table> <p>Overall, seven school districts have approved local referendums in order to assess a $\frac{1}{2}$ cent local sales surtax that is used to raise capital outlay revenues.</p>	School District	Result of Referendum	Amount of Potential Surtax	Bay County	Passed (1998)	.5 cents	DeSoto County	Failed (1995)	.5 cents	Escambia County	Passed (1997)	.5 cents	Gulf County	Passed (1996)	.5 cents	Hernando County	Passed (1998)	.5 cents	Hillsborough County	Failed (1995)	.5 cents	Jackson County	Passed (1996)	.5 cents	Lake County	Failed (1999)	.5 cents	Leon County	Failed (1995)	.5 cents	Manatee County	Failed (1998)	.5 cents	Marion County	Failed (1997)	.5 cents	Monroe County	Passed (1995)	.5 cents	Santa Rosa County	Passed (1997)	.5 cents	St. Lucie County	Failed (1995)	.5 cents
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<p>3. How much revenue will the voter-approved $\frac{1}{2}$ cent sales taxes generate?</p>	<p>In the 2000-2001 fiscal year, the seven districts that levied $\frac{1}{2}$ cent sales taxes generated \$71.5 million in revenue.</p> <p>The assessment of the seven local $\frac{1}{2}$ cent sales surtaxes will generate \$307.1 million (at the end of the life of the surtaxes) in order to fund school district capital outlay needs.</p>																																													

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4. For what purposes can $\frac{1}{2}$ cent sales tax revenues be used?	According to section 212.055(6), F.S., $\frac{1}{2}$ cent sales tax revenues can be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs associated with such facilities and campuses.
5. What are the applicable statutes and rules?	Section 212.055(6), F.S. -- School Capital Outlay Surtax
6. Where can I get additional information?	<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>