



Local Government Infrastructure Sales Tax

What is the Local Government Infrastructure Surtax?

The Local Government Infrastructure Surtax is a sales tax that may be levied by the governing authority in each county after a favorable vote of the electorate through a local referendum.¹ The sales tax may be 0.5 percent or 1.0 percent of which the proceeds are distributed to the county and the municipalities within the county according to an interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population.² The agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities.³

For what purposes may the tax proceeds be expended?

School districts must expend the proceeds of the local government infrastructure surtax 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.⁴

How many school districts receive local government infrastructure surtax proceeds?

The table below lists the six school districts that receive local government infrastructure surtax revenue proceeds.⁵

<i>School District</i>	<i>Effective Date</i>	<i>Expiration Date</i>	<i>Estimated Revenue (millions)</i>
Clay	1990; Extended 2005	2019	1.6
Lake	1988; Extended 2003	2017	8.4
Osceola	1990; Extended 2005	2025	1.4
Pasco	2005	2014	21.4
Sarasota	1989; Extended 2003, 2009	2024	12.0
Seminole	1991; Extended 2002	2011	1.8
TOTAL			46.5

¹ Section 212.055(2)(a)1., F.S.

² Section 212.055(2)(c)1., F.S.

³ *Id.*

⁴ Section 212.055(2)(d)1. and 2.a., F.S.

⁵ Local Option Sales Taxes, Florida Legislative Committee on Intergovernmental Relations, *Realized and Unrealized Revenues by County LFY 2010* (Nov. 13, 2009), available at <http://www.floridalcir.gov/UserContent/docs/File/data/realizedsales2010.pdf>; Florida Department of Education, *Five-Year Educational Work Plan Historical Data*, <http://www.fldoe.org/edfacil/workplanlibrary.asp> (last visited Aug. 19, 2010).

Where can I get additional information?

Florida Department of Education

Office of Educational Facilities

(850) 245-0494

<http://www.fldoe.org/edfacil/>

Florida House of Representatives

Appropriations Committee

(850) 488-6204

<http://www.myfloridahouse.gov>

Florida House of Representatives

Education Committee

(850) 488-7451

<http://www.myfloridahouse.gov>