

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2020-161

Introducer/Sponsor(s): Council President at the request of the General Counsel

Date of Introduction: February 25, 2020

Committee(s) of Reference: F, R, NCSPHS

Date of Analysis: February 27, 2020

Type of Action: Levying local option sales tax for school capital facility needs; direction to Supervisor of Elections to hold voter referendum; direction to Council Secretary to provide required notice to the Florida Department of Revenue

Bill Summary: The bill levies a local option half-cent sales tax for school capital facility needs for a period of 15 years, subject to voter approval via referendum. The bill directs the Supervisor of Elections to place the referendum on the November 3, 2020 general election ballot. The bill recognizes that, should the referendum be approved by the voters, the Duval County School Board shall, by separate action, implement the use of the sales tax proceeds based on its Surtax Capital Outlay Plan. The Council Secretary or her designee is directed to provide the required notice of the sales tax implementation to the Florida Department of Revenue.

Background Information: In May 2019 the Duval County School Board passed a resolution requesting the City Council, as the county governing board, to place a referendum for a local option half-cent sales tax on the ballot for upgrading and modernization of aging schools and improving school safety. The School Board adopted a Surtax Capital Outlay Plan describing the uses to which the sales tax proceeds will be put if approved by the voters, including renovation and upgrade of existing facilities, demolition and replacement of some schools, acquisition of new technology hardware and software, school safety and security improvements, reduction in the number of portable classrooms being used, design and engineering costs, and lease payments under state-authorized lease-purchase agreements. A citizen advisory committee will be appointed to monitor and advise the School Board on the expenditure of sales tax proceeds.

Policy Impact Area: School capital improvements

Fiscal Impact: It is estimated that the sales surtax will generate approximately \$80 million per year

Analyst: Clements