

1 A bill to be entitled
 2 An act relating to voluntary contributions to public
 3 school facilities; creating s. 215.165, F.S.;
 4 authorizing the Department of Revenue to accept
 5 voluntary contributions from participating businesses;
 6 authorizing a participating business to solicit
 7 contributions from its customers; directing the
 8 department to adopt forms and procedures by rule;
 9 directing the department to deposit such contributions
 10 into the Public Education Capital Outlay and Debt
 11 Service Trust Fund; providing that such contributions
 12 are not subject to audit by the department;
 13 authorizing the executive director of the department
 14 to adopt emergency rules and providing an expiration
 15 date for such rules; providing an effective date.

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 17 Be It Enacted by the Legislature of the State of Florida:

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 19 Section 1. Section 215.165, Florida Statutes, is created
 20 to read:

21 215.165 Voluntary contributions to public school
 22 facilities.—The Department of Revenue may accept voluntary
 23 contributions from participating businesses made on the
 24 condition that such contributions be used to fund the
 25 construction and maintenance of state public school facilities.

26 (1) A participating business may solicit and accept

27 voluntary contributions from its customers for this purpose. The
 28 business may solicit voluntary contributions through any means,
 29 such as at the point of sale or on monthly bills. The
 30 participating businesses must register with the Department of
 31 Revenue before soliciting or accepting voluntary contributions.

32 (2) A participating business shall remit voluntary
 33 contributions made under this section to the Department of
 34 Revenue. The department shall adopt by rule forms and procedures
 35 for receipt of such contributions. The forms and procedures may
 36 include using existing tax returns for remitting the
 37 contributions.

38 (3) The Department of Revenue shall deposit amounts
 39 received under this section into the Public Education Capital
 40 Outlay and Debt Service Trust Fund.

41 (4) Amounts collected and remitted under this program are
 42 not subject to audit by the Department of Revenue.

43 Section 2. Emergency rules.—

44 (1) The executive director of the Department of Revenue is
 45 authorized, and all conditions are deemed to be met, to adopt
 46 emergency rules pursuant to ss. 120.536(1) and 120.54(4),
 47 Florida Statutes, for the purpose of implementing this act.

48 (2) Notwithstanding any other provision of law, the
 49 emergency rules adopted pursuant to subsection (1) remain in
 50 effect for 6 months after adoption and may be renewed during the
 51 pendency of procedures to adopt permanent rules addressing the
 52 subject of the emergency rules.

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53 | (3) This section expires July 1, 2017.

54 | Section 3. This act shall take effect July 1, 2014.