

By Senator Jones

40-1550-99

See HB 413

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A bill to be entitled
An act relating to educational finance;
amending s. 236.081, F.S.; revising the
limitation on the percentage of a school
district's total K-12 Florida Education Finance
Program calculation that may be produced by the
district's revenue from required local effort
millage; providing an effective date.

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

Section 1. Paragraph (a) of subsection (4) of section
236.081, Florida Statutes, 1998 Supplement, is amended to
read:

236.081 Funds for operation of schools.--If the annual
allocation from the Florida Education Finance Program to each
district for operation of schools is not determined in the
annual appropriations act or the substantive bill implementing
the annual appropriations act, it shall be determined as
follows:

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL
EFFORT.--The Legislature shall prescribe the aggregate
required local effort for all school districts collectively as
an item in the General Appropriations Act for each fiscal
year. The amount that each district shall provide annually
toward the cost of the Florida Education Finance Program for
kindergarten through grade 12 programs shall be calculated as
follows:

(a) Estimated taxable value calculations.--
1.a. Not later than 2 working days prior to July 19,
the Department of Revenue shall certify to the Commissioner of

1 Education its most recent estimate of the taxable value for
2 school purposes in each school district and the total for all
3 school districts in the state for the current calendar year
4 based on the latest available data obtained from the local
5 property appraisers. Not later than July 19, the commissioner
6 shall compute a millage rate, rounded to the next highest one
7 one-thousandth of a mill, which, when applied to 95 percent of
8 the estimated state total taxable value for school purposes,
9 would generate the prescribed aggregate required local effort
10 for that year for all districts. The commissioner shall
11 certify to each district school board the millage rate,
12 computed as prescribed in this subparagraph, as the minimum
13 millage rate necessary to provide the district required local
14 effort for that year.

15 b. The General Appropriations Act shall direct the
16 computation of the statewide adjusted aggregate amount for
17 required local effort for all school districts collectively
18 from ad valorem taxes to ensure that no school district's
19 revenue from required local effort millage will produce more
20 than 80 ~~90~~ percent of the district's total K-12 Florida
21 Education Finance Program calculation, and the adjustment of
22 the required local effort millage rate of each district that
23 produces more than 80 ~~90~~ percent of its total Florida
24 Education Finance Program entitlement to a level that will
25 produce only 80 ~~90~~ percent of its total Florida Education
26 Finance Program entitlement.

27 2. As revised data are received from property
28 appraisers, the Department of Revenue shall amend the
29 certification of the estimate of the taxable value for school
30 purposes. The Commissioner of Education, in administering the
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1 provisions of subparagraph (9)(a)2., shall use the most recent
2 taxable value for the appropriate year.

3 Section 2. This act shall take effect upon becoming a
4 law.

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7 HOUSE SUMMARY

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9 Revises the limitation on the percentage of a school
10 district's total K-12 Florida Education Finance Program
11 calculation that may be produced by the district's
12 revenue from required local effort millage from 90
13 percent to 80 percent.
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