

By Representative Holloway

1                                   A bill to be entitled  
2           An act relating to school district capital  
3           outlay revenue; amending s. 199.292, F.S.;  
4           providing for transfer of a portion of  
5           nonrecurring intangible personal property tax  
6           revenues to the School District Capital Outlay  
7           Trust Fund; providing for distribution of a  
8           portion of such revenues to school districts  
9           that collected impact fee revenues in fiscal  
10          year 2000-2001 to supplant such impact fees;  
11          providing requirements for distribution of the  
12          remainder of such revenues to all school  
13          districts; amending ss. 212.055, 236.25, F.S.;  
14          providing that school boards may levy a local  
15          option sales surtax in lieu of levying all or a  
16          part of the nonvoted district school capital  
17          improvement millage; authorizing levy of such  
18          surtax by resolution and providing requirements  
19          with respect thereto; providing for uses of the  
20          surtax proceeds; amending s. 212.054, F.S.;  
21          providing for application of certain notice  
22          requirements for levy of the surtax; amending  
23          s. 125.01, F.S.; providing that a county in  
24          which the school board is receiving such  
25          intangible tax revenues or levying the local  
26          option sales surtax is prohibited from levying  
27          school impact fees; amending s. 235.056, F.S.,  
28          relating to lease or rental of educational  
29          facilities and sites, s. 235.199, F.S.,  
30          relating to funding of career educational  
31          facilities, and s. 235.435, F.S., relating to

1 requests for funding from the Special Facility  
2 Construction Account, to conform; providing a  
3 contingent effective date.  
4

5 Be It Enacted by the Legislature of the State of Florida:  
6

7 Section 1. Subsection (8) is added to section 125.01,  
8 Florida Statutes, to read:

9 125.01 Powers and duties.--

10 (8) Any county in which the school board is receiving  
11 intangible personal property tax revenues pursuant to s.  
12 199.292(2) or levying the local option sales surtax pursuant  
13 to ss. 212.055(8) and 236.25(2) is prohibited from levying any  
14 impact fee for school purposes.

15 Section 2. Section 199.292, Florida Statutes, is  
16 amended to read:

17 199.292 Disposition of intangible personal property  
18 taxes.--All intangible personal property taxes collected  
19 pursuant to this chapter shall be placed in a special fund  
20 designated as the "Intangible Tax Trust Fund." The fund shall  
21 be disbursed as follows:

22 (1) Revenues derived from the annual tax on a  
23 leasehold described in s. 199.023(1)(d) shall be returned to  
24 the local school board for the county in which the property  
25 subject to the leasehold is situated.

26 (2) Sixty-two and three-tenths percent of the revenues  
27 derived from the nonrecurring tax imposed by s. 199.133 shall  
28 be transferred to the School District Capital Outlay Trust  
29 Fund. These funds shall be distributed in the following  
30 manner:  
31

1       (a) An amount equal to school impact fee collections  
2 in fiscal year 2000-2001 shall be distributed to the school  
3 districts that collected such fees to supplant their school  
4 impact fees. When any such school district levies a local  
5 option sales surtax pursuant to ss. 212.055(8) and 236.25(2),  
6 it will not be eligible to receive funds under this paragraph  
7 but will remain eligible to receive funds under paragraph (b).

8       (b) The balance of these revenues shall be distributed  
9 to all school districts as follows:

10       1. Twenty-five percent of the balance shall be  
11 distributed pro rata to the districts based on each district's  
12 percentage of base capital outlay full-time-equivalent  
13 membership, and 65 percent of the balance shall be distributed  
14 pro rata to the districts based on each district's percentage  
15 of gross capital outlay full-time-equivalent membership as  
16 specified for the allocation of funds from the Public  
17 Education Capital Outlay and Debt Service Trust Fund by s.  
18 235.435(3).

19       2. Ten percent of the balance shall be allocated among  
20 the district school boards according to the allocation formula  
21 in s. 235.435(1)(a).

22       ~~(3)(2)~~ There is hereby appropriated annually out of  
23 the fund the amount necessary for the effective and efficient  
24 administration and enforcement by the department of the  
25 provisions of chapters 192, 193, 194, 195, 196, 197, and 198  
26 and this chapter.

27       ~~(4)(3)~~ Of the remaining intangible personal property  
28 taxes collected, the balance shall be transferred to the  
29 General Revenue Fund of the state.

30       Section 3. Subsection (7) of section 212.054, Florida  
31 Statutes, is amended to read:

1           212.054 Discretionary sales surtax; limitations,  
2 administration, and collection.--

3           (7)(a) The governing body of any county levying a  
4 discretionary sales surtax or the school board of any county  
5 levying the school capital outlay surtax authorized by s.  
6 212.055(6) or (8) shall notify the department within 10 days  
7 after final adoption by ordinance, resolution, or referendum  
8 of an imposition, termination, or rate change of the surtax,  
9 but no later than November 16 prior to the effective date.

10 The notice must specify the time period during which the  
11 surtax will be in effect and the rate and must include a copy  
12 of the ordinance or resolution and such other information as  
13 the department requires by rule. Failure to timely provide  
14 such notification to the department shall result in the delay  
15 of the effective date for a period of 1 year.

16           (b) In addition to the notification required by  
17 paragraph (a), the governing body of any county proposing to  
18 levy a discretionary sales surtax or the school board of any  
19 county proposing to levy the school capital outlay surtax  
20 authorized by s. 212.055(6) or (8) shall notify the department  
21 by October 1 if the referendum or consideration of the  
22 ordinance or resolution that would result in imposition,  
23 termination, or rate change of the surtax is scheduled to  
24 occur on or after October 1 of that year. Failure to timely  
25 provide such notification to the department shall result in  
26 the delay of the effective date for a period of 1 year.

27           Section 4. Subsection (8) is added to section 212.055,  
28 Florida Statutes, to read:

29           212.055 Discretionary sales surtaxes; legislative  
30 intent; authorization and use of proceeds.--It is the  
31 legislative intent that any authorization for imposition of a

1 discretionary sales surtax shall be published in the Florida  
2 Statutes as a subsection of this section, irrespective of the  
3 duration of the levy. Each enactment shall specify the types  
4 of counties authorized to levy; the rate or rates which may be  
5 imposed; the maximum length of time the surtax may be imposed,  
6 if any; the procedure which must be followed to secure voter  
7 approval, if required; the purpose for which the proceeds may  
8 be expended; and such other requirements as the Legislature  
9 may provide. Taxable transactions and administrative  
10 procedures shall be as provided in s. 212.054.

11 (8) SCHOOL CAPITAL OUTLAY MILLAGE EXCHANGE SURTAX.--

12 (a) The school board in any county may levy by  
13 resolution a discretionary sales surtax of 1 percent in lieu  
14 of levying 2 mills of ad valorem tax under s. 236.25(2), or a  
15 discretionary sales surtax of 0.5 percent in lieu of levying 1  
16 mill of ad valorem tax under s. 236.25(2). If a school board  
17 that is levying millage under s. 236.25(2) levies the  
18 discretionary sales surtax under this subsection at the rate  
19 of 1 percent, it must reduce the millage it levies under s.  
20 236.25(2) by 2 mills. If a school board that is levying  
21 millage under s. 236.25(2) levies the discretionary sales  
22 surtax under this subsection at the rate of 0.5 percent, it  
23 must reduce the millage it levies under s. 236.25(2) by 1  
24 mill.

25 (b) The resolution levying a discretionary sales  
26 surtax under this subsection shall set forth a plan for the  
27 use of surtax proceeds for school capital outlay projects.

28 (c) The proceeds of a discretionary sales surtax  
29 levied under this subsection shall be used by the school  
30 district only for those purposes specified in s. 236.25(2) and  
31 (5).

1           (d) Surtax proceeds collected by the Department of  
2 Revenue pursuant to this subsection shall be distributed to  
3 the school board imposing the surtax in accordance with law.

4           Section 5. Section 236.25, Florida Statutes, is  
5 amended to read:

6           236.25 District school tax.--

7           (1) If the district school tax is not provided in the  
8 General Appropriations Act or the substantive bill  
9 implementing the General Appropriations Act, each school board  
10 desiring to participate in the state allocation of funds for  
11 current operation as prescribed by s. 236.081(9) shall levy on  
12 the taxable value for school purposes of the district,  
13 exclusive of millage voted under the provisions of s. 9(b) or  
14 s. 12, Art. VII of the State Constitution, a millage rate not  
15 to exceed the amount certified by the commissioner as the  
16 minimum millage rate necessary to provide the district  
17 required local effort for the current year, pursuant to s.  
18 236.081(4)(a)1. In addition to the required local effort  
19 millage levy, each school board may levy a nonvoted current  
20 operating discretionary millage. The Legislature shall  
21 prescribe annually in the appropriations act the maximum  
22 amount of millage a district may levy. The millage rate  
23 prescribed shall exceed zero mills but shall not exceed the  
24 lesser of 1.6 mills or 25 percent of the millage which is  
25 required pursuant to s. 236.081(4), exclusive of millage  
26 levied pursuant to subsection (2).

27           (2) In addition to the maximum millage levy as  
28 provided in subsection (1), each school board may levy up to  
29 ~~not more than~~ 2 mills against the taxable value for school  
30 purposes, or in lieu of a levy of 2 mills, a school board may  
31 levy a 1-cent local option sales surtax in accordance with s.

1 212.055(8), or in lieu of 1 mill of such levy a school board  
2 may levy a 0.5-cent local option sales surtax in accordance  
3 with s. 212.055(8). This millage or sales surtax levy shall be  
4 used to fund:

5 (a) New construction and remodeling projects, as set  
6 forth in s. 235.435(3)(b) and (6)(b) and included in the  
7 district's educational plant survey pursuant to s. 235.15,  
8 without regard to prioritization, sites and site improvement  
9 or expansion to new sites, existing sites, auxiliary  
10 facilities, athletic facilities, or ancillary facilities.

11 (b) Maintenance, renovation, and repair of existing  
12 school plants or of leased facilities to correct deficiencies  
13 pursuant to s. 235.056(2).

14 (c) The purchase, lease-purchase, or lease of school  
15 buses; drivers' education vehicles; motor vehicles used for  
16 the maintenance or operation of plants and equipment; security  
17 vehicles; or vehicles used in storing or distributing  
18 materials and equipment.

19 (d) The purchase, lease-purchase, or lease of new and  
20 replacement equipment.

21 (e) Payments for educational facilities and sites due  
22 under a lease-purchase agreement entered into by a school  
23 board pursuant to s. 230.23(9)(b)5. or s. 235.056(2), not  
24 exceeding, in the aggregate, an amount equal to three-fourths  
25 of the proceeds from the millage or sales surtax levied by a  
26 school board pursuant to this subsection.

27 (f) Payment of loans approved pursuant to ss. 237.161  
28 and 237.162.

29 (g) Payment of costs directly related to complying  
30 with state and federal environmental statutes and regulations  
31 governing school facilities.

1           (h) Payment of costs of leasing relocatable  
2 educational facilities, of renting or leasing educational  
3 facilities and sites pursuant to s. 235.056(2), or of renting  
4 or leasing buildings or space within existing buildings  
5 pursuant to s. 235.056(3).

6  
7 Violations of these expenditure provisions shall result in an  
8 equal dollar reduction in the Florida Education Finance  
9 Program (FEFP) funds for the violating district in the fiscal  
10 year following the audit citation.

11           (3) These ad valorem taxes shall be certified,  
12 assessed, and collected as prescribed in s. 237.091 and shall  
13 be expended as provided by law.

14           (4) Nothing in s. 236.081(4)(a)1. shall in any way be  
15 construed to increase the maximum school millage levies as  
16 provided for in subsection (1).

17           (5)(a) It is the intent of the Legislature that, by  
18 July 1, 2003, revenue generated by the millage or local option  
19 sales surtax levy authorized by subsection (2) should be used  
20 only for the costs of construction, renovation, remodeling,  
21 maintenance, and repair of the educational plant; for the  
22 purchase, lease, or lease-purchase of equipment, educational  
23 plants, and construction materials directly related to the  
24 delivery of student instruction; for the rental or lease of  
25 existing buildings, or space within existing buildings,  
26 originally constructed or used for purposes other than  
27 education, for conversion to use as educational facilities;  
28 for the opening day collection for the library media center of  
29 a new school; for the purchase, lease-purchase, or lease of  
30 school buses; and for servicing of payments related to  
31 certificates of participation issued for any purpose prior to



1 the effective date of this act. Costs associated with the  
2 lease-purchase of equipment, educational plants, and school  
3 buses may include the issuance of certificates of  
4 participation on or after the effective date of this act and  
5 the servicing of payments related to certificates so issued.  
6 For purposes of this section, "maintenance and repair" is  
7 defined in s. 235.011.

8 (b) For purposes not delineated in paragraph (a) for  
9 which proceeds received from millage or a local option sales  
10 surtax levied under subsection (2) may be legally expended, a  
11 district school board may spend no more than the following  
12 percentages of the amount the district spent for these  
13 purposes in fiscal year 1995-1996:

- 14 1. In fiscal year 1997-1998, 85 percent.
- 15 2. In fiscal year 1998-1999, 70 percent.
- 16 3. In fiscal year 1999-2000, 55 percent.
- 17 4. In fiscal year 2000-2001, 40 percent.
- 18 5. In fiscal year 2001-2002, 25 percent.
- 19 6. In fiscal year 2002-2003, 10 percent.

20 (c) Beginning July 1, 2003, revenue generated by the  
21 millage or local option sales surtax levy authorized by  
22 subsection (2) must be used only for the purposes delineated  
23 in paragraph (a).

24 (d) Notwithstanding any other provision of this  
25 subsection, if through its adopted facilities work program a  
26 district has clearly identified the need for an ancillary  
27 plant, has provided opportunity for public input as to the  
28 relative value of the ancillary plant versus an educational  
29 plant, and has obtained public approval, the district may use  
30 revenue generated by the millage or local option sales surtax  
31 levy authorized by subsection (2) for the construction,

1 renovation, remodeling, maintenance, or repair of an ancillary  
2 plant.

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4 A district that violates these expenditure restrictions shall  
5 have an equal dollar reduction in funds appropriated to the  
6 district under s. 236.081 in the fiscal year following the  
7 audit citation. The expenditure restrictions do not apply to  
8 any school district that certifies to the Commissioner of  
9 Education that all of the district's instructional space needs  
10 for the next 5 years can be met from capital outlay sources  
11 that the district reasonably expects to receive during the  
12 next 5 years or from alternative scheduling or construction,  
13 leasing, rezoning, or technological methodologies that exhibit  
14 sound management.

15 Section 6. Paragraph (a) of subsection (2) and  
16 paragraph (a) of subsection (3) of section 235.056, Florida  
17 Statutes, are amended to read:

18 235.056 Lease, rental, and lease-purchase of  
19 educational facilities and sites.--

20 (2)(a) A board may rent or lease educational  
21 facilities and sites as defined in s. 235.011. Educational  
22 facilities and sites rented or leased for 1 year or less shall  
23 be funded through the operations budget or funds derived from  
24 millage or local option sales surtax proceeds pursuant to s.  
25 236.25(2). A lease contract for 1 year or less, when extended  
26 or renewed beyond a year, becomes a multiple-year lease.  
27 Operational funds or funds derived from millage or local  
28 option sales surtax proceeds pursuant to s. 236.25(2) may be  
29 authorized to be expended for multiple-year leases. All  
30 leased facilities and sites must be inspected prior to

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1 occupancy by the board's Uniform Building Code inspector, who  
2 shall report to the department.

3           1. Beginning July 1, 1995, all newly leased spaces  
4 must be inspected and brought into compliance with the state  
5 minimum building code pursuant to chapter 553, and the life  
6 safety codes pursuant to chapter 633, prior to occupancy,  
7 using the board's operations budget or funds derived from  
8 millage or local option sales surtax proceeds pursuant to s.  
9 236.25(2). As an alternative, the board may elect to comply  
10 with the State Uniform Building Code for Public Educational  
11 Facilities Construction instead of the state minimum building  
12 code or the life safety code, or both.

13           2. Plans for renovation or remodeling of leased space  
14 shall conform to state minimum building and life safety codes  
15 for educational occupancies, or other occupancies as  
16 appropriate, as required in chapters 553 and 633, prior to  
17 occupancy. As an alternative, the board may elect to comply  
18 with the State Uniform Building Code for Public Educational  
19 Facilities Construction instead of the state minimum building  
20 code or the life safety code, or both.

21           3. All leased facilities must be inspected annually  
22 for firesafety deficiencies in accordance with the applicable  
23 code and have corrections made in accordance with s. 235.06.  
24 Operational funds or funds derived from millage or local  
25 option sales surtax proceeds pursuant to s. 236.25(2) may be  
26 used to correct deficiencies in leased space.

27           4. When the board declares that a public emergency  
28 exists, it may take up to 30 days to bring the leased facility  
29 into compliance with the requirements of Commissioner of  
30 Education rules.

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1           (3)(a) A board may rent or lease existing buildings,  
2 or space within existing buildings, originally constructed or  
3 used for purposes other than education, for conversion to use  
4 as educational facilities. Such buildings rented or leased for  
5 1 year or less shall be funded through the operations budget  
6 or funds derived from millage or a local option sales surtax  
7 pursuant to s. 236.25(2). A rental agreement or lease contract  
8 for 1 year or less, when extended or renewed beyond a year,  
9 becomes a multiple-year rental or lease. Operational funds or  
10 funds derived from millage or local option sales surtax  
11 proceeds pursuant to s. 236.25(2) may be authorized to be  
12 expended for multiple-year rentals or leases. Notwithstanding  
13 any other provisions of this section, if a building was  
14 constructed in conformance with all applicable building and  
15 life safety codes, it shall be deemed to meet the requirements  
16 for use and occupancy as an educational facility subject only  
17 to the provisions of this subsection.

18           Section 7. Paragraph (b) of subsection (1) and  
19 paragraph (b) of subsection (5) of section 235.199, Florida  
20 Statutes, are amended to read:

21           235.199 Cooperative funding of vocational educational  
22 facilities.--

23           (1) Each district school board operating a designated  
24 area technical center may submit, prior to August 1 of each  
25 year, a request to the commissioner for funds from the Public  
26 Education Capital Outlay and Debt Service Trust Fund to plan,  
27 construct, and equip a career educational facility identified  
28 as being critical to the economic development and the  
29 workforce needs of the school district. Prior to submitting a  
30 request, each school district shall:

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1           (b) Except as provided in paragraph (5)(b), levy a  
2 millage or surtax, or combination thereof, under s. 236.25(2)  
3 which generates an amount that is at least equal to the amount  
4 that would be generated by levy of the maximum millage rate  
5 authorized by the maximum millage against the nonexempt  
6 assessed property value as provided in s. 236.25(2).

7           (5)

8           (b) If ~~in the event that~~ a school district is not  
9 imposing a levy at the rate required by levying the maximum  
10 millage against the nonexempt assessed property value pursuant  
11 to paragraph (1)(b), state and school district funding  
12 pursuant to paragraph (a) shall be reduced by the same  
13 proportion as the rate of the actual levy millage actually  
14 being levied bears to the rate required by paragraph (1)(b)  
15 maximum allowable millage.

16           Section 8. Paragraph (a) of subsection (2) and  
17 paragraph (c) of subsection (3) of section 235.435, Florida  
18 Statutes, are amended to read:

19           235.435 Funds for comprehensive educational plant  
20 needs; construction cost maximums for school district capital  
21 projects.--Allocations from the Public Education Capital  
22 Outlay and Debt Service Trust Fund to the various boards for  
23 capital outlay projects shall be determined as follows:

24           (2)(a) The department shall establish, as a part of  
25 the Public Education Capital Outlay and Debt Service Trust  
26 Fund, a separate account, in an amount determined by the  
27 Legislature, to be known as the "Special Facility Construction  
28 Account." The Special Facility Construction Account shall be  
29 used to provide necessary construction funds to school  
30 districts which have urgent construction needs but which lack  
31 sufficient resources at present, and cannot reasonably

1 anticipate sufficient resources within the period of the next  
2 3 years, for these purposes from currently authorized sources  
3 of capital outlay revenue. A school district requesting  
4 funding from the Special Facility Construction Account shall  
5 submit one specific construction project, not to exceed one  
6 complete educational plant, to the Special Facility  
7 Construction Committee. No district shall receive funding for  
8 more than one approved project in any 3-year period. The first  
9 year of the 3-year period shall be the first year a district  
10 receives an appropriation. The department shall encourage a  
11 construction program that reduces the average size of schools  
12 in the district. The request must meet the following criteria  
13 to be considered by the committee:

14       1. The project must be deemed a critical need and must  
15 be recommended for funding by the Special Facility  
16 Construction Committee. Prior to developing plans for the  
17 proposed facility, the district school board must request a  
18 preapplication review by the Special Facility Construction  
19 Committee or a project review subcommittee convened by the  
20 committee to include two representatives of the department and  
21 two staff from school districts other than the district  
22 submitting the project. Within 60 days after receiving the  
23 preapplication review request, the committee or subcommittee  
24 must meet in the school district to review the project  
25 proposal and existing facilities. To determine whether the  
26 proposed project is a critical need, the committee or  
27 subcommittee shall consider, at a minimum, the capacity of all  
28 existing facilities within the district as determined by the  
29 Florida Inventory of School Houses; the district's pattern of  
30 student growth; the district's existing and projected capital  
31 outlay full-time equivalent student enrollment as determined

1 by the department; the district's existing satisfactory  
2 student stations; the use of all existing district property  
3 and facilities; grade level configurations; and any other  
4 information that may affect the need for the proposed project.

5 2. The construction project must be recommended in the  
6 most recent survey or surveys by the district under the rules  
7 of the State Board of Education.

8 3. The construction project must appear on the  
9 district's approved project priority list under the rules of  
10 the State Board of Education.

11 4. The district must have selected and had approved a  
12 site for the construction project in compliance with s. 235.19  
13 and the rules of the State Board of Education.

14 5. The district shall have developed a school board  
15 adopted list of facilities that do not exceed the norm for net  
16 square feet occupancy requirements under the State  
17 Requirements for Educational Facilities, using all possible  
18 programmatic combinations for multiple use of space to obtain  
19 maximum daily use of all spaces within the facility under  
20 consideration.

21 6. Upon construction, the total cost per student  
22 station, including change orders, must not exceed the cost per  
23 student station as provided in subsection (6).

24 7. There shall be an agreement signed by the district  
25 school board stating that it will advertise for bids within 30  
26 days of receipt of its encumbrance authorization from the  
27 department.

28 8. The district shall, at the time of the request and  
29 for a continuing period of 3 years, levy a millage or surtax,  
30 or combination thereof, under ~~the maximum millage against~~  
31 ~~their nonexempt assessed property value as allowed in s.~~

1 236.25(2) which generates an amount that is at least equal to  
2 the amount that would be generated by levy of the maximum  
3 millage rate authorized by s. 236.25(2). Effective July 1,  
4 1991, any district with a new or active project, funded under  
5 the provisions of this subsection, shall be required to budget  
6 no more than the value of 1.5 mills per year to the project to  
7 satisfy the annual participation requirement in the Special  
8 Facility Construction Account.

9           9. If a contract has not been signed 90 days after the  
10 advertising of bids, the funding for the specific project  
11 shall revert to the Special Facility New Construction Account  
12 to be reallocated to other projects on the list. However, an  
13 additional 90 days may be granted by the commissioner.

14           10. The department shall certify the inability of the  
15 district to fund the survey-recommended project over a  
16 continuous 3-year period using projected capital outlay  
17 revenue derived from s. 9(d), Art. XII of the State  
18 Constitution, as amended, paragraph (3)(a) of this section,  
19 and s. 236.25(2).

20           11. The district shall have on file with the  
21 department an adopted resolution acknowledging its 3-year  
22 commitment of all unencumbered and future revenue acquired  
23 from s. 9(d), Art. XII of the State Constitution, as amended,  
24 paragraph (3)(a) of this section, and s. 236.25(2).

25           12. Final phase III plans must be certified by the  
26 board as complete and in compliance with the building and life  
27 safety codes prior to August 1.

28           (3)

29           (c) A district school board may lease relocatable  
30 educational facilities for up to 3 years using nonbonded PECO  
31 funds and for any time period using local capital outlay



1 millage or local option sales surtax revenues authorized by s.  
2 212.055(8).

3 Section 9. This act shall take effect July 1, 2001, if  
4 Senate Bill \_\_\_\_\_ or similar legislation creating the School  
5 District Capital Outlay Trust Fund is adopted in the same  
6 legislative session or an extension thereof and becomes law.

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9 LEGISLATIVE SUMMARY

10 Provides for transfer of a portion of nonrecurring  
11 intangible personal property tax revenues to the School  
12 District Capital Outlay Trust Fund. Provides for  
13 distribution of a portion of such revenues to school  
14 districts that collected impact fee revenues in fiscal  
15 year 2000-2001 to supplant such impact fees. Provides  
16 requirements for distribution of the remainder of such  
17 revenues to all school districts. Provides that school  
18 boards may levy by resolution a local option sales surtax  
19 in lieu of levying all or a part of the nonvoted district  
20 school capital improvement millage, for the same uses as  
21 are authorized for such millage. Provides that a county  
22 in which the school board is receiving such intangible  
23 tax revenues or levying the local option sales surtax is  
24 prohibited from levying school impact fees.  
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