

By the Committee on Finance and Taxation; and Senator Carlton

314-1829-01

1                                   A bill to be entitled  
2           An act relating to the district school tax;  
3           amending s. 236.25, F.S.; allowing certain  
4           school districts to levy, by referendum,  
5           additional district school taxes; providing  
6           limitations on the uses of the resulting  
7           revenues; amending s. 236.31, F.S.; providing  
8           for millage elections pursuant to s. 236.25,  
9           F.S.; amending s. 236.32, F.S.; revising the  
10          procedures for conducting school district  
11          millage elections; providing an effective date.

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

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15           Section 1. Subsection (6) is added to section 236.25,  
16 Florida Statutes, to read:

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236.25 District school tax.--

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19           (6) In addition to the maximum millage levied under  
20 this section and the General Appropriations Act, a school  
21 district may levy, by local referendum or in a general  
22 election, additional millage for school operational purposes  
23 up to an amount that, when combined with nonvoted millage  
24 levied under this section, does not exceed the 10-mill limit  
25 established in s. 9(b), Art. VII of the State Constitution.  
26 Any such levy shall be for a maximum of 4 years and shall be  
27 counted as part of the 10-mill limit established in s. 9(b),  
28 Art. VII of the State Constitution. Millage elections  
29 conducted under the authority granted pursuant to this section  
30 are subject to ss. 236.31 and 236.32. Funds generated by such  
31 additional millage do not become a part of the calculation of  
the Florida Education Finance Program total potential funds in

1 2001-2002 or any subsequent year and must not be incorporated  
2 in the calculation of any hold-harmless or other component of  
3 the Florida Education Finance Program formula in any year.

4 Section 2. Section 236.31, Florida Statutes, is  
5 amended to read:

6 236.31 District millage elections.--

7 (1) The school board, pursuant to resolution adopted  
8 at a regular meeting, shall direct the county commissioners to  
9 call an election at which the electors within the school  
10 districts may approve an ad valorem tax millage as authorized  
11 in s. 9, Art. VII of the State Constitution. Such election may  
12 be held at any time, except that not more than one such  
13 election shall be held during any 12-month period. Any  
14 millage so authorized shall be levied for a period not in  
15 excess of 2 years or until changed by another millage  
16 election, whichever is the earlier. In the event any such  
17 election is invalidated by a court of competent jurisdiction,  
18 such invalidated election shall be considered not to have been  
19 held.

20 (2) The school board, pursuant to resolution adopted  
21 at a regular meeting, shall direct the county commissioners to  
22 call an election at which the electors within the school  
23 district may approve an ad valorem tax millage as authorized  
24 under s. 236.25(6). Such election may be held at any time,  
25 except that not more than one such election shall be held  
26 during any 12-month period. Any millage so authorized shall be  
27 levied for a period not in excess of 4 years or until changed  
28 by another millage election, whichever is earlier. If any such  
29 election is invalidated by a court of competent jurisdiction,  
30 such invalidated election shall be considered not to have been  
31 held.

1           Section 3. Section 236.32, Florida Statutes, is  
2 amended to read:

3           (Substantial rewording of section. See  
4           s. 236.32, F.S., for present text.)

5           236.32 Procedures for holding and conducting school  
6 district millage elections.--

7           (1) HOLDING ELECTIONS.--All school district millage  
8 elections shall be held and conducted in the manner prescribed  
9 by law for holding general elections, except as provided in  
10 this chapter.

11           (2) FORM OF BALLOT.--

12           (a) The school board may propose a single millage or  
13 two millages, with one for operating expenses and another for  
14 a local capital improvement reserve fund. When two millage  
15 figures are proposed, each millage must be voted on  
16 separately.

17           (b) The school board shall provide the wording of the  
18 substance of the measure and the ballot title in the  
19 resolution calling for the election. The wording of the  
20 ballot must conform to the provisions of s. 101.161.

21           (3) QUALIFICATION OF ELECTORS.--All qualified electors  
22 of the school district are entitled to vote in the election to  
23 set the school tax district millage levy.

24           (4) RESULTS OF ELECTION.--When the school board  
25 proposes one tax levy for operating expenses and another for  
26 the local capital improvement reserve fund, the results shall  
27 be considered separately. The tax levy shall be levied only  
28 in case a majority of the electors participating in the  
29 election vote in favor of the proposed special millage.

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1           (5) EXPENSES OF ELECTION.--The cost of the publication  
2 of the notice of the election and all expenses of the election  
3 in the school district shall be paid by the school board.

4           Section 4. This act shall take effect July 1, 2001.

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6                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
7                           COMMITTEE SUBSTITUTE FOR  
8                           SB 1872

9 This committee substitute removes the requirement that a  
10 school board be operating under a Seal of Best Financial  
11 Management in order to levy the millage authorized by this  
12 committee substitute. It provides a mechanism by which a  
13 school board may call for an election to approve the millage,  
14 and prescribes procedures for such elections.  
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