

By Senator Diaz de la Portilla

34-648-01

See HB

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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 for certain counties; 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, 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 90 percent of the district's total K-12 Florida Education  
21 Finance Program calculation, and the adjustment of the  
22 required local effort millage rate of each district that  
23 produces more than 90 percent of its total Florida Education  
24 Finance Program entitlement to a level that will produce only  
25 90 percent of its total Florida Education Finance Program  
26 entitlement. The General Appropriations Act shall also direct  
27 that, for any county whose millage has been adjusted as  
28 provided in this sub-subparagraph and where more than 90  
29 percent of the area of the county is owned by governmental  
30 entities or public land trusts, the required local effort  
31 millage rate shall be further adjusted to a level that will

1 produce only 80 percent of its total Florida Education Finance  
2 Program entitlement.

3           2. As revised data are received from property  
4 appraisers, the Department of Revenue shall amend the  
5 certification of the estimate of the taxable value for school  
6 purposes. The Commissioner of Education, in administering the  
7 provisions of subparagraph (9)(a)2., shall use the most recent  
8 taxable value for the appropriate year.

9           Section 2. This act shall take effect upon becoming a  
10 law.

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13                                   HOUSE SUMMARY

14           Revises the limitation on the percentage of a school  
15           district's total K-12 Florida Education Finance Program  
16           calculation that may be produced by the district's  
          revenue from required local effort millage for certain  
          counties.

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