

By Senator Wasserman Schultz

32-151-02

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 2001-2002 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:  
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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:  
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1           (a) An amount equal to school impact fee collections  
2 in fiscal year 2001-2002 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 prorata 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 2000-2001, 40 percent.
- 15 2. In fiscal year 2001-2002, 25 percent.
- 16 3. In fiscal year 2002-2003, 10 percent.

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

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

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

12 (6) In addition to the maximum millage levied under  
13 this section and the General Appropriations Act, a school  
14 district may levy, by local referendum or in a general  
15 election, additional millage for school operational purposes  
16 up to an amount that, when combined with nonvoted millage  
17 levied under this section, does not exceed the 10-mill limit  
18 established in s. 9(b), Art. VII of the State Constitution.  
19 Any such levy shall be for a maximum of 4 years and shall be  
20 counted as part of the 10-mill limit established in s. 9(b),  
21 Art. VII of the State Constitution. Millage elections  
22 conducted under the authority granted pursuant to this section  
23 are subject to ss. 236.31 and 236.32. Funds generated by such  
24 additional millage do not become a part of the calculation of  
25 the Florida Education Finance Program total potential funds in  
26 2001-2002 or any subsequent year and must not be incorporated  
27 in the calculation of any hold-harmless or other component of  
28 the Florida Education Finance Program formula in any year. If  
29 an increase in required local effort, when added to existing  
30 millage levied under the 10-mill limit, would result in a  
31 combined millage in excess of the 10-mill limit, any millage

1 levied pursuant to this subsection shall be considered to be  
2 required local effort to the extent that the district millage  
3 would otherwise exceed the 10-mill limit.

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

7 235.056 Lease, rental, and lease-purchase of  
8 educational facilities and sites.--

9 (2)(a) A board may rent or lease educational  
10 facilities and sites as defined in s. 235.011. Educational  
11 facilities and sites rented or leased for 1 year or less shall  
12 be funded through the operations budget or funds derived from  
13 millage or local option sales surtax proceeds pursuant to s.  
14 236.25(2). A lease contract for 1 year or less, when extended  
15 or renewed beyond a year, becomes a multiple-year lease.  
16 Operational funds or funds derived from millage or local  
17 option sales surtax proceeds pursuant to s. 236.25(2) may be  
18 authorized to be expended for multiple-year leases. All  
19 leased facilities and sites must be inspected prior to  
20 occupancy by the board's Uniform Building Code inspector, who  
21 shall report to the department.

22 1. Beginning July 1, 1995, all newly leased spaces  
23 must be inspected and brought into compliance with the state  
24 minimum building code pursuant to chapter 553, and the life  
25 safety codes pursuant to chapter 633, prior to occupancy,  
26 using the board's operations budget or funds derived from  
27 millage or local option sales surtax proceeds pursuant to s.  
28 236.25(2). As an alternative, the board may elect to comply  
29 with the State Uniform Building Code for Public Educational  
30 Facilities Construction instead of the state minimum building  
31 code or the life safety code, or both.

1           2. Plans for renovation or remodeling of leased space  
2 shall conform to state minimum building and life safety codes  
3 for educational occupancies, or other occupancies as  
4 appropriate, as required in chapters 553 and 633, prior to  
5 occupancy. As an alternative, the board may elect to comply  
6 with the State Uniform Building Code for Public Educational  
7 Facilities Construction instead of the state minimum building  
8 code or the life safety code, or both.

9           3. All leased facilities must be inspected annually  
10 for firesafety deficiencies in accordance with the applicable  
11 code and have corrections made in accordance with s. 235.06.  
12 Operational funds or funds derived from millage or local  
13 option sales surtax proceeds pursuant to s. 236.25(2) may be  
14 used to correct deficiencies in leased space.

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

19           (3)(a) A board may rent or lease existing buildings,  
20 or space within existing buildings, originally constructed or  
21 used for purposes other than education, for conversion to use  
22 as educational facilities. Such buildings rented or leased for  
23 1 year or less shall be funded through the operations budget  
24 or funds derived from millage or a local option sales surtax  
25 pursuant to s. 236.25(2). A rental agreement or lease contract  
26 for 1 year or less, when extended or renewed beyond a year,  
27 becomes a multiple-year rental or lease. Operational funds or  
28 funds derived from millage or local option sales surtax  
29 proceeds pursuant to s. 236.25(2) may be authorized to be  
30 expended for multiple-year rentals or leases. Notwithstanding  
31 any other provisions of this section, if a building was

1 constructed in conformance with all applicable building and  
2 life safety codes, it shall be deemed to meet the requirements  
3 for use and occupancy as an educational facility subject only  
4 to the provisions of this subsection.

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

8 235.199 Cooperative funding of vocational educational  
9 facilities.--

10 (1) Each district school board operating a designated  
11 area technical center may submit, prior to August 1 of each  
12 year, a request to the commissioner for funds from the Public  
13 Education Capital Outlay and Debt Service Trust Fund to plan,  
14 construct, and equip a career educational facility identified  
15 as being critical to the economic development and the  
16 workforce needs of the school district. Prior to submitting a  
17 request, each school district shall:

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

24 (5)

25 (b) If in the event that a school district is not  
26 imposing a levy at the rate required by levying the maximum  
27 millage against the nonexempt assessed property value pursuant  
28 to paragraph (1)(b), state and school district funding  
29 pursuant to paragraph (a) shall be reduced by the same  
30 proportion as the rate of the actual levy millage actually  
31

1 ~~being levied~~ bears to the rate required by paragraph (1)(b)  
2 ~~maximum allowable millage.~~

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

6 235.435 Funds for comprehensive educational plant  
7 needs; construction cost maximums for school district capital  
8 projects.--Allocations from the Public Education Capital  
9 Outlay and Debt Service Trust Fund to the various boards for  
10 capital outlay projects shall be determined as follows:

11 (2)(a) The department shall establish, as a part of  
12 the Public Education Capital Outlay and Debt Service Trust  
13 Fund, a separate account, in an amount determined by the  
14 Legislature, to be known as the "Special Facility Construction  
15 Account." The Special Facility Construction Account shall be  
16 used to provide necessary construction funds to school  
17 districts which have urgent construction needs but which lack  
18 sufficient resources at present, and cannot reasonably  
19 anticipate sufficient resources within the period of the next  
20 3 years, for these purposes from currently authorized sources  
21 of capital outlay revenue. A school district requesting  
22 funding from the Special Facility Construction Account shall  
23 submit one specific construction project, not to exceed one  
24 complete educational plant, to the Special Facility  
25 Construction Committee. No district shall receive funding for  
26 more than one approved project in any 3-year period. The first  
27 year of the 3-year period shall be the first year a district  
28 receives an appropriation. The department shall encourage a  
29 construction program that reduces the average size of schools  
30 in the district. The request must meet the following criteria  
31 to be considered by the committee:

1           1. The project must be deemed a critical need and must  
2 be recommended for funding by the Special Facility  
3 Construction Committee. Prior to developing plans for the  
4 proposed facility, the district school board must request a  
5 preapplication review by the Special Facility Construction  
6 Committee or a project review subcommittee convened by the  
7 committee to include two representatives of the department and  
8 two staff from school districts other than the district  
9 submitting the project. Within 60 days after receiving the  
10 preapplication review request, the committee or subcommittee  
11 must meet in the school district to review the project  
12 proposal and existing facilities. To determine whether the  
13 proposed project is a critical need, the committee or  
14 subcommittee shall consider, at a minimum, the capacity of all  
15 existing facilities within the district as determined by the  
16 Florida Inventory of School Houses; the district's pattern of  
17 student growth; the district's existing and projected capital  
18 outlay full-time equivalent student enrollment as determined  
19 by the department; the district's existing satisfactory  
20 student stations; the use of all existing district property  
21 and facilities; grade level configurations; and any other  
22 information that may affect the need for the proposed project.

23           2. The construction project must be recommended in the  
24 most recent survey or surveys by the district under the rules  
25 of the State Board of Education.

26           3. The construction project must appear on the  
27 district's approved project priority list under the rules of  
28 the State Board of Education.

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

1           5. The district shall have developed a school board  
2 adopted list of facilities that do not exceed the norm for net  
3 square feet occupancy requirements under the State  
4 Requirements for Educational Facilities, using all possible  
5 programmatic combinations for multiple use of space to obtain  
6 maximum daily use of all spaces within the facility under  
7 consideration.

8           6. Upon construction, the total cost per student  
9 station, including change orders, must not exceed the cost per  
10 student station as provided in subsection (6).

11           7. There shall be an agreement signed by the district  
12 school board stating that it will advertise for bids within 30  
13 days of receipt of its encumbrance authorization from the  
14 department.

15           8. The district shall, at the time of the request and  
16 for a continuing period of 3 years, levy a millage or surtax,  
17 or combination thereof, under ~~the maximum millage against~~  
18 ~~their nonexempt assessed property value as allowed in s.~~  
19 236.25(2) which generates an amount that is at least equal to  
20 the amount that would be generated by levy of the maximum  
21 millage rate authorized by s. 236.25(2) or shall raise an  
22 equivalent amount of revenue from the school capital outlay  
23 surtax authorized under s. 212.055(6). Effective July 1, 1991,  
24 any district with a new or active project, funded under the  
25 provisions of this subsection, shall be required to budget no  
26 more than the value of 1.5 mills per year to the project to  
27 satisfy the annual participation requirement in the Special  
28 Facility Construction Account.

29           9. If a contract has not been signed 90 days after the  
30 advertising of bids, the funding for the specific project  
31 shall revert to the Special Facility New Construction Account



1 to be reallocated to other projects on the list. However, an  
2 additional 90 days may be granted by the commissioner.

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

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

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

17 (3)

18 (c) A district school board may lease relocatable  
19 educational facilities for up to 3 years using nonbonded PECO  
20 funds and for any time period using local capital outlay  
21 millage or local option sales surtax revenues authorized by s.  
22 212.055(8).

23 Section 9. This act shall take effect July 1, 2002, if  
24 Senate Bill \_\_\_\_\_ or similar legislation creating the School  
25 District Capital Outlay Trust Fund is adopted in the same  
26 legislative session or an extension thereof and becomes law.

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LEGISLATIVE SUMMARY

Provides for transfer of a portion of nonrecurring intangible personal property tax revenues to the School District Capital Outlay Trust Fund. Provides for distribution of a portion of such revenues to school districts that collected impact fee revenues in fiscal year 2001-2002 to supplant such impact fees. Provides requirements for distribution of the remainder of such revenues to all school districts. Provides that school boards may levy by resolution a local option sales surtax in lieu of levying all or a part of the nonvoted district school capital improvement millage, for the same uses as are authorized for such millage. Provides that a county in which the school board is receiving such intangible tax revenues or levying the local option sales surtax is prohibited from levying school impact fees.