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A bill to be entitled
 An act relating to district school taxation; amending s. 206.41, F.S.; providing that the fuel sales tax returned to school districts may be used to fund transportation-related expenses; deleting a priority for use of funds; amending s. 206.625, F.S.; providing that the county fuel tax returned to school districts may be used to fund transportation-related expenses; amending s. 1011.71, F.S.; authorizing certain expenditures from district school taxes for capital improvement; placing restrictions on the use of tax revenues by school districts that fail to meet constitutional class size requirements in 2010; amending s. 1011.73, F.S.; correcting a cross reference; providing an effective date.

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

Section 1. Paragraph (e) of subsection (4) of section 206.41, Florida Statutes, is amended to read:

206.41 State taxes imposed on motor fuel.--

(4)

(e)1. The portion of the tax imposed by paragraph (1)(g) which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the governing body of such school district or to such nonpublic school. A school district, when licensed as a local government user, shall be entitled to take a credit on the monthly diesel



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31 fuel tax return not to exceed the tax imposed under paragraphs
32 (1) (b) and (g) on those gallons which would otherwise be
33 eligible for refund.

34 2. Funds returned to school districts shall be used to
35 fund transportation-related expenses or construction,
36 reconstruction, and maintenance of roads and streets within the
37 school district required as a result of the construction of new
38 schools or the renovation of existing schools. The school board
39 shall select the projects to be funded; ~~however, the first~~
40 ~~priority shall be given to projects required as the result of~~
41 ~~the construction of new schools, unless a waiver is granted by~~
42 ~~the affected county or municipal government.~~ Funds returned to
43 nonpublic schools shall be used for transportation-related
44 purposes.

45 Section 2. Subsection (2) of section 206.625, Florida
46 Statutes, is amended to read:

47 206.625 Return of tax to municipalities, counties, and
48 school districts.--

49 (2) Those portions of the county fuel tax imposed by s.
50 206.41(1) (b) which result from the collection of such tax paid
51 by a school district, or by a private contractor operating
52 school buses for a school district, on motor fuel for use in a
53 motor vehicle operated by such district or private contractor
54 shall be returned to the governing body of each such school
55 district according to the administrative procedures in s. 206.41
56 to be used to fund transportation-related expenses or
57 construction, reconstruction, and maintenance of roads and
58 streets within the school district required as a result of new
59 school construction or renovation of existing schools. The
60 school board shall select the projects to be funded; however,



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61 first priority shall be given to projects required as the result
 62 of new school construction, unless a waiver is granted by the
 63 affected county or municipal government.

64 Section 3. Subsections (2), (5), and (6) of section
 65 1011.71, Florida Statutes, are amended to read:

66 1011.71 District school tax.--

67 (2) In addition to the maximum millage levy as provided in
 68 subsection (1), each school board may levy not more than 2 mills
 69 against the taxable value for school purposes to fund:

70 (a) New construction and remodeling projects, as set forth
 71 in s. 1013.64(3)(b) and (6)(b) and included in the district's
 72 educational plant survey pursuant to s. 1013.31, without regard
 73 to prioritization, sites and site improvement or expansion to
 74 new sites, existing sites, auxiliary facilities, athletic
 75 facilities, or ancillary facilities.

76 (b) Maintenance, renovation, and repair of existing school
 77 plants or of leased facilities to correct deficiencies pursuant
 78 to s. 1013.15(2).

79 (c) The purchase, lease-purchase, or lease of school
 80 buses; drivers' education vehicles; motor vehicles used for the
 81 maintenance or operation of plants and equipment; security
 82 vehicles; or vehicles used in storing or distributing materials
 83 and equipment.

84 (d) The purchase, lease-purchase, or lease of new and
 85 replacement equipment.

86 (e) Payments for educational facilities and sites due
 87 under a lease-purchase agreement entered into by a district
 88 school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2), not
 89 exceeding, in the aggregate, an amount equal to three-fourths of



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90 the proceeds from the millage levied by a district school board
 91 pursuant to this subsection.

92 (f) Payment of loans approved pursuant to ss. 1011.14 and
 93 1011.15.

94 (g) Payment of costs directly related to complying with
 95 state and federal environmental statutes, rules, and regulations
 96 governing school facilities, as well as the cost of property and
 97 casualty insurance.

98 (h) Payment of costs of leasing relocatable educational
 99 facilities, of renting or leasing educational facilities and
 100 sites pursuant to s. 1013.15(2), or of renting or leasing
 101 buildings or space within existing buildings pursuant to s.
 102 1013.15(4).

103 (i) Rental or lease of existing buildings, or space within
 104 existing buildings, originally constructed or used for purposes
 105 other than education, for conversion to use as educational
 106 facilities.

107 (j) Payment for collections for new or expanded libraries
 108 or media centers.

109 (k) Servicing of payments related to certificates of
 110 participation issued prior to July 1, 2003. Costs associated
 111 with the lease-purchase of equipment, educational plants, and
 112 school buses may include the issuance of certificates of
 113 participation on or after July 1, 2003, and the servicing of
 114 payments related to certificates so issued.

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 116 Violations of these expenditure provisions shall result in an
 117 equal dollar reduction in the Florida Education Finance Program
 118 (FEFP) funds for the violating district in the fiscal year
 119 following the audit citation. Notwithstanding any other



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120 provision of this subsection, the expenditure restrictions do
 121 not apply to any school district that certifies to the
 122 Commissioner of Education that all of the district's
 123 instructional space needs for the next 5 years can be met from
 124 capital outlay sources that the district reasonably expects to
 125 receive during the next 5 years or from alternative scheduling
 126 or construction, leasing, rezoning, or technological
 127 methodologies that exhibit sound management. Effective July 1,
 128 2010, school districts that fail to meet the class size
 129 requirements of s. 1, Art. IX of the State Constitution may only
 130 use district school tax revenues to fund the costs of
 131 construction, renovation, remodeling, maintenance, and repair of
 132 educational plants; for the purchase, lease, or lease-purchase
 133 of equipment, educational plants, and construction materials
 134 directly related to the delivery of student instruction; or for
 135 the rental or lease of existing buildings, or space within
 136 existing buildings, originally constructed or used for purposes
 137 other than education, for conversion to use as educational
 138 facilities.

139 ~~(5)(a) It is the intent of the Legislature that, by July~~
 140 ~~1, 2003, revenue generated by the millage levy authorized by~~
 141 ~~subsection (2) should be used only for the costs of~~
 142 ~~construction, renovation, remodeling, maintenance, and repair of~~
 143 ~~the educational plant; for the purchase, lease, or lease-~~
 144 ~~purchase of equipment, educational plants, and construction~~
 145 ~~materials directly related to the delivery of student~~
 146 ~~instruction; for the rental or lease of existing buildings, or~~
 147 ~~space within existing buildings, originally constructed or used~~
 148 ~~for purposes other than education, for conversion to use as~~
 149 ~~educational facilities; for the opening day collection for the~~



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150 ~~library media center of a new school; for the purchase, lease-~~
151 ~~purchase, or lease of school buses; and for servicing of~~
152 ~~payments related to certificates of participation issued for any~~
153 ~~purpose prior to the effective date of this act. Costs~~
154 ~~associated with the lease-purchase of equipment, educational~~
155 ~~plants, and school buses may include the issuance of~~
156 ~~certificates of participation on or after the effective date of~~
157 ~~this act and the servicing of payments related to certificates~~
158 ~~so issued. For purposes of this section, "maintenance and~~
159 ~~repair" is defined in s. 1013.01.~~

160 ~~(b) For purposes not delineated in paragraph (a) for which~~
161 ~~proceeds received from millage levied under subsection (2) may~~
162 ~~be legally expended, a district school board may spend no more~~
163 ~~than the following percentages of the amount the district spent~~
164 ~~for these purposes in fiscal year 1995-1996:~~

- 165 ~~1. In fiscal year 2000-2001, 40 percent.~~
- 166 ~~2. In fiscal year 2001-2002, 25 percent.~~
- 167 ~~3. In fiscal year 2002-2003, 10 percent.~~

168 ~~(c) Beginning July 1, 2003, revenue generated by the~~
169 ~~millage levy authorized by subsection (2) must be used only for~~
170 ~~the purposes delineated in paragraph (a).~~

171 ~~(d) Notwithstanding any other provision of this~~
172 ~~subsection, if through its adopted educational facilities plan a~~
173 ~~district has clearly identified the need for an ancillary plant,~~
174 ~~has provided opportunity for public input as to the relative~~
175 ~~value of the ancillary plant versus an educational plant, and~~
176 ~~has obtained public approval, the district may use revenue~~
177 ~~generated by the millage levy authorized by subsection (2) for~~
178 ~~the acquisition, construction, renovation, remodeling,~~
179 ~~maintenance, or repair of an ancillary plant.~~



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~~A district that violates these expenditure restrictions shall have an equal dollar reduction in funds appropriated to the district under s. 1011.62 in the fiscal year following the audit citation. The expenditure restrictions do not apply to any school district that certifies to the Commissioner of Education that all of the district's instructional space needs for the next 5 years can be met from capital outlay sources that the district reasonably expects to receive during the next 5 years or from alternative scheduling or construction, leasing, rezoning, or technological methodologies that exhibit sound management.~~

(5)~~(6)~~ In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Millage elections conducted under the authority granted pursuant to this section are subject to s. 1011.73. Funds generated by such additional millage do not become a part of the calculation of the Florida Education Finance Program total potential funds in 2001-2002 or any subsequent year and must not be incorporated in the calculation of any hold-harmless or other component of the Florida Education Finance Program formula in any year. If an increase in required local effort, when added to existing millage levied under the 10-mill limit,



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210 would result in a combined millage in excess of the 10-mill
211 limit, any millage levied pursuant to this subsection shall be
212 considered to be required local effort to the extent that the
213 district millage would otherwise exceed the 10-mill limit.

214 Section 4. Subsection (2) of section 1011.73, Florida
215 Statutes, is amended to read:

216 1011.73 District millage elections.--

217 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.--The
218 district school board, pursuant to resolution adopted at a
219 regular meeting, shall direct the county commissioners to call
220 an election at which the electors within the school district may
221 approve an ad valorem tax millage as authorized under s.
222 1011.71(5)~~(6)~~. Such election may be held at any time, except
223 that not more than one such election shall be held during any
224 12-month period. Any millage so authorized shall be levied for a
225 period not in excess of 4 years or until changed by another
226 millage election, whichever is earlier. If any such election is
227 invalidated by a court of competent jurisdiction, such
228 invalidated election shall be considered not to have been held.

229 Section 5. This act shall take effect July 1, 2003.