

By Senator Bennett

21-654-03

1 A bill to be entitled
2 An act relating to district school taxation;
3 amending s. 1011.71, F.S.; revising the
4 expenditures that are authorized from the
5 proceeds of district school taxes; providing
6 for the rental or lease of certain buildings,
7 certain payments for libraries, and the
8 servicing of payments for certain certificates
9 of participation; providing an effective date.

10

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

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13 Section 1. Subsections (2) and (5) of section 1011.71,
14 Florida Statutes, are amended to read:

15

1011.71 District school tax.--

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

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(a) New construction and remodeling projects, as set
21 forth in s. 1013.64(3)(b) and (6)(b) and included in the
22 district's educational plant survey pursuant to s. 1013.31,
23 without regard to prioritization, sites and site improvement
24 or expansion to new sites, existing sites, auxiliary
25 facilities, athletic facilities, or ancillary facilities.

26

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

29

(c) The purchase, lease-purchase, or lease of school
30 buses; drivers' education vehicles; motor vehicles used for
31 the maintenance or operation of plants and equipment; security

1 vehicles; or vehicles used in storing or distributing
2 materials and equipment.

3 (d) The purchase, lease-purchase, or lease of new and
4 replacement equipment.

5 (e) Payments for educational facilities and sites due
6 under a lease-purchase agreement entered into by a district
7 school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2),
8 not exceeding, in the aggregate, an amount equal to
9 three-fourths of the proceeds from the millage levied by a
10 district school board pursuant to this subsection.

11 (f) Payment of loans approved pursuant to ss. 1011.14
12 and 1011.15.

13 (g) Payment of costs directly related to complying
14 with state and federal environmental statutes, rules, and
15 regulations governing school facilities, as well as the cost
16 of property and casualty insurance.

17 (h) Payment of costs of leasing relocatable
18 educational facilities, of renting or leasing educational
19 facilities and sites pursuant to s. 1013.15(2), or of renting
20 or leasing buildings or space within existing buildings
21 pursuant to s. 1013.15(4).

22 (i) The rental or lease of existing buildings, or
23 space within existing buildings, which were originally
24 constructed or used for purposes other than education for the
25 purpose of converting the buildings for use as educational
26 facilities.

27 (j) Payment for collections for new or expanded
28 libraries or media centers.

29 (k) The servicing of payments related to certificates
30 of participation issued before July 1, 2003. Costs associated
31 with the lease-purchase of equipment, educational plants, and

1 school buses may include the issuance of certificates of
2 participation on or after July 1, 2003, and the servicing of
3 payments related to certificates so issued.

4
5 Violations of these expenditure provisions shall result in an
6 equal dollar reduction in the Florida Education Finance
7 Program (FEFP) funds for the violating district in the fiscal
8 year following the audit citation.

9 ~~(5)(a) It is the intent of the Legislature that, by~~
10 ~~July 1, 2003, revenue generated by the millage levy authorized~~
11 ~~by subsection (2) should be used only for the costs of~~
12 ~~construction, renovation, remodeling, maintenance, and repair~~
13 ~~of the educational plant; for the purchase, lease, or~~
14 ~~lease-purchase of equipment, educational plants, and~~
15 ~~construction materials directly related to the delivery of~~
16 ~~student instruction; for the rental or lease of existing~~
17 ~~buildings, or space within existing buildings, originally~~
18 ~~constructed or used for purposes other than education, for~~
19 ~~conversion to use as educational facilities; for the opening~~
20 ~~day collection for the library media center of a new school;~~
21 ~~for the purchase, lease-purchase, or lease of school buses;~~
22 ~~and for servicing of payments related to certificates of~~
23 ~~participation issued for any purpose prior to the effective~~
24 ~~date of this act. Costs associated with the lease-purchase of~~
25 ~~equipment, educational plants, and school buses may include~~
26 ~~the issuance of certificates of participation on or after the~~
27 ~~effective date of this act and the servicing of payments~~
28 ~~related to certificates so issued. For purposes of this~~
29 ~~section, "maintenance and repair" is defined in s. 1013.01.~~

30 ~~(b) For purposes not delineated in paragraph (a) for~~
31 ~~which proceeds received from millage levied under subsection~~

1 ~~(2) may be legally expended, a district school board may spend~~
2 ~~no more than the following percentages of the amount the~~
3 ~~district spent for these purposes in fiscal year 1995-1996:~~
4 ~~1. In fiscal year 2000-2001, 40 percent.~~
5 ~~2. In fiscal year 2001-2002, 25 percent.~~
6 ~~3. In fiscal year 2002-2003, 10 percent.~~
7 ~~c) Beginning July 1, 2003, revenue generated by the~~
8 ~~millage levy authorized by subsection (2) must be used only~~
9 ~~for the purposes delineated in paragraph (a).~~
10 ~~(d) Notwithstanding any other provision of this~~
11 ~~subsection, if through its adopted educational facilities plan~~
12 ~~a district has clearly identified the need for an ancillary~~
13 ~~plant, has provided opportunity for public input as to the~~
14 ~~relative value of the ancillary plant versus an educational~~
15 ~~plant, and has obtained public approval, the district may use~~
16 ~~revenue generated by the millage levy authorized by subsection~~
17 ~~(2) for the acquisition, construction, renovation, remodeling,~~
18 ~~maintenance, or repair of an ancillary plant.~~
19
20 ~~A district that violates these expenditure restrictions shall~~
21 ~~have an equal dollar reduction in funds appropriated to the~~
22 ~~district under s. 1011.62 in the fiscal year following the~~
23 ~~audit citation. the expenditure restrictions do not apply to~~
24 ~~any school district that certifies to the Commissioner of~~
25 ~~Education that all of the district's instructional space needs~~
26 ~~for the next 5 years can be met from capital outlay sources~~
27 ~~that the district reasonably expects to receive during the~~
28 ~~next 5 years or from alternative scheduling or construction,~~
29 ~~leasing, rezoning, or technological methodologies that exhibit~~
30 ~~sound management.~~
31 Section 2. This act shall take effect July 1, 2003.

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SENATE SUMMARY

Revises the expenditures that may be made from district school taxes. Deletes certain authorized expenditures and allows expenditures for the rental or lease of certain buildings, payments for libraries or media centers, and payments associated with servicing certificates of participation.