

HB 0157

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A bill to be entitled
 An act relating to school district taxation; amending s.
 1011.71, F.S.; authorizing school district capital outlay
 millage to be used for certain property and casualty
 insurance premiums; providing a restriction on the use of
 certain operating revenues; providing for legislative
 review; providing an effective date.

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

Section 1. Subsection (5) of section 1011.71, Florida
 Statutes, is amended to read:

1011.71 District school tax.--

(5)(a) It is the intent of the Legislature that, by July
 1, 2003, revenue generated by the millage levy authorized by
 subsection (2) should be used only for the costs of
 construction, renovation, remodeling, maintenance, and repair of
 the educational plant; for the purchase, lease, or lease-
 purchase of equipment, educational plants, and construction
 materials directly related to the delivery of student
 instruction; for the rental or lease of existing buildings, or
 space within existing buildings, originally constructed or used
 for purposes other than education, for conversion to use as
 educational facilities; for property and casualty insurance
 premiums necessary to cover educational plants of the school
 district; for the opening day collection for the library media
 center of a new school; for the purchase, lease-purchase, or
 lease of school buses; and for servicing of payments related to
 certificates of participation issued for any purpose prior to
 the effective date of this act. Costs associated with the lease-

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31 purchase of equipment, educational plants, and school buses may
 32 include the issuance of certificates of participation on or
 33 after the effective date of this act and the servicing of
 34 payments related to certificates so issued. For purposes of this
 35 section, "maintenance and repair" is defined in s. 1013.01. If
 36 operating revenues are made available through the payment of
 37 property and casualty insurance premiums from revenue generated
 38 pursuant to this paragraph, such operating revenues shall be
 39 expended only for nonrecurring operational expenditures of the
 40 school district. This paragraph shall be reviewed by the
 41 Legislature on or before June 30, 2006.

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

- 47 1. In fiscal year 2000-2001, 40 percent.
- 48 2. In fiscal year 2001-2002, 25 percent.
- 49 3. In fiscal year 2002-2003, 10 percent.

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

53 (d) Notwithstanding any other provision of this
 54 subsection, if through its adopted educational facilities plan a
 55 district has clearly identified the need for an ancillary plant,
 56 has provided opportunity for public input as to the relative
 57 value of the ancillary plant versus an educational plant, and
 58 has obtained public approval, the district may use revenue
 59 generated by the millage levy authorized by subsection (2) for

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60 the acquisition, construction, renovation, remodeling,
61 maintenance, or repair of an ancillary plant.

62
63 A district that violates these expenditure restrictions shall
64 have an equal dollar reduction in funds appropriated to the
65 district under s. 1011.62 in the fiscal year following the audit
66 citation. The expenditure restrictions do not apply to any
67 school district that certifies to the Commissioner of Education
68 that all of the district's instructional space needs for the
69 next 5 years can be met from capital outlay sources that the
70 district reasonably expects to receive during the next 5 years
71 or from alternative scheduling or construction, leasing,
72 rezoning, or technological methodologies that exhibit sound
73 management.

74 Section 2. This act shall take effect July 1, 2004.