

By the Committees on Appropriations; Education; and Senators Bennett, Bullard and Fasano

309-2079-04

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A bill to be entitled

An act relating to district school taxation; amending s. 1011.71, F.S.; authorizing certain expenditures from district school tax revenues to pay insurance premiums; amending s. 200.065, F.S., relating to the method of fixing millage, to conform; providing an effective date.

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

Section 1. Subsection (2) and paragraph (a) of subsection (5) of section 1011.71, Florida Statutes, as amended by sections 17 and 18 of chapter 2003-399, Laws of Florida, are amended to read:

1011.71 District school tax.--

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

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

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

(c) The purchase, lease-purchase, or lease of school buses; drivers' education vehicles; motor vehicles used for 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.

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

21 (i) Payment of premiums for property and casualty  
22 insurance necessary to insure the educational facilities of  
23 the school district.

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25 Violations of these expenditure provisions shall result in an  
26 equal dollar reduction in the Florida Education Finance  
27 Program (FEFP) funds for the violating district in the fiscal  
28 year following the audit citation.

29 (5)(a) It is the intent of the Legislature that, by  
30 July 1, 2003, revenue generated by the millage levy authorized  
31 by subsection (2) should be used only for the costs of

1 construction, renovation, remodeling, maintenance, and repair  
2 of the educational plant; for the purchase, lease, or  
3 lease-purchase of equipment, educational plants, and  
4 construction materials directly related to the delivery of  
5 student instruction; for the rental or lease of existing  
6 buildings, or space within existing buildings, originally  
7 constructed or used for purposes other than education, for  
8 conversion to use as educational facilities; for property and  
9 casualty insurance premiums necessary to insure the  
10 educational facilities of the school district;for the opening  
11 day collection for the library media center of a new school;  
12 for the purchase, lease-purchase, or lease of school buses;  
13 and for servicing of payments related to certificates of  
14 participation issued for any purpose prior to the effective  
15 date of this act. Costs associated with the lease-purchase of  
16 equipment, educational plants, and school buses may include  
17 the issuance of certificates of participation on or after the  
18 effective date of this act and the servicing of payments  
19 related to certificates so issued. For purposes of this  
20 section, "maintenance and repair" is defined in s. 1013.01.

21  
22 A district that violates these expenditure restrictions shall  
23 have an equal dollar reduction in funds appropriated to the  
24 district under s. 1011.62 in the fiscal year following the  
25 audit citation. The expenditure restrictions do not apply to  
26 any school district that certifies to the Commissioner of  
27 Education that all of the district's instructional space needs  
28 for the next 5 years can be met from capital outlay sources  
29 that the district reasonably expects to receive during the  
30 next 5 years or from alternative scheduling or construction,  
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1 leasing, rezoning, or technological methodologies that exhibit  
2 sound management.

3 Section 2. Subsection (9) of section 200.065, Florida  
4 Statutes, is amended to read:

5 200.065 Method of fixing millage.--

6 (9)(a) In addition to the notice required in  
7 subsection (3), a district school board shall publish a second  
8 notice of intent to levy additional taxes under s. 1011.71(2).  
9 Such notice shall specify the projects or number of school  
10 buses anticipated to be funded by such additional taxes and  
11 shall be published in the size, within the time periods,  
12 adjacent to, and in substantial conformity with the  
13 advertisement required under subsection (3). The projects  
14 shall be listed in priority within each category as follows:  
15 construction and remodeling; maintenance, renovation, and  
16 repair; motor vehicle purchases; new and replacement  
17 equipment; payments for educational facilities and sites due  
18 under a lease-purchase agreement; payments for renting and  
19 leasing educational facilities and sites; payments of loans  
20 approved pursuant to ss. 1011.14 and 1011.15; payment of costs  
21 of compliance with environmental statutes and regulations; ~~and~~  
22 payment of costs of leasing relocatable educational  
23 facilities; and payment of premiums for property and casualty  
24 insurance necessary to insure the educational facilities of  
25 the school district. The additional notice shall be in the  
26 following form, except that if the district school board is  
27 proposing to levy the same millage under s. 1011.71(2) which  
28 it levied in the prior year, the words "continue to" shall be  
29 inserted before the word "impose" in the first sentence, and  
30 except that the second sentence of the second paragraph shall  
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1 be deleted if the district is advertising pursuant to  
2 paragraph (3)(e):

3

4 NOTICE OF TAX FOR SCHOOL  
5 CAPITAL OUTLAY

6

7 The ...(name of school district)... will soon consider  
8 a measure to impose a ...(number)... mill property tax for the  
9 capital outlay projects listed herein.

10 This tax is in addition to the school board's proposed  
11 tax of ...(number)... mills for operating expenses and is  
12 proposed solely at the discretion of the school board. THE  
13 PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING  
14 EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

15 The capital outlay tax will generate approximately  
16 \$...(amount)..., to be used for the following projects:

17

18 ...(list of capital outlay projects)...

19

20 All concerned citizens are invited to a public hearing  
21 to be held on ...(date and time)... at ...(meeting place)....

22 A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
23 made at this hearing.

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25 (b) In the event a school district needs to amend the  
26 list of capital outlay projects previously advertised and  
27 adopted, a notice of intent to amend the notice of tax for  
28 school capital outlay shall be published in conformity with  
29 the advertisement required in subsection (3). A public  
30 hearing to adopt the amended project list shall be held not  
31 less than 2 days nor more than 5 days after the day the

1 advertisement is first published. The projects should be  
2 listed under each category of new, amended, or deleted  
3 projects in the same order as required in paragraph (a). The  
4 notice shall appear in the following form, except that any of  
5 the categories of new, amended, or deleted projects may be  
6 omitted if not appropriate for the changes proposed:

7  
8 AMENDED NOTICE OF TAX FOR  
9 SCHOOL CAPITAL OUTLAY

10  
11 The School Board of ...(name)... County will soon  
12 consider a measure to amend the use of property tax for the  
13 capital outlay projects previously advertised for the  
14 ...(year)... to ...(year)... school year.

15  
16 New projects to be funded:

17  
18 ...(list of capital outlay projects)...

19  
20 Amended projects to be funded:

21  
22 ...(list of capital outlay projects)...

23  
24 Projects to be deleted:

25  
26 ...(list of capital outlay projects)...

27  
28 All concerned citizens are invited to a public hearing  
29 to be held on ...(date and time)... at ...(meeting place)....

30 A DECISION on the proposed amendment to the projects  
31 funded from CAPITAL OUTLAY TAXES will be made at this meeting.

1           Section 3. This act shall take effect July 1, 2004.

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3                   STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
4                                   COMMITTEE SUBSTITUTE FOR  
5   CS for SB 546

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7           The Committee Substitute eliminates the limitation on spending  
8           operating funds which become available as a result of using  
9           two mill funds for casualty and property insurance on  
10           nonrecurring efforts only and eliminates the review of  
11           expenditure restrictions under subsection (2) and (5)(a) by  
12           June 30, 2006.

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