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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; providing for future
repeal; amending s. 200.065, F.S., relating to
the method of fixing millage, to conform;
providing for future repeal; 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).

1 (c) The purchase, lease-purchase, or lease of school
2 buses; drivers' education vehicles; motor vehicles used for
3 the maintenance or operation of plants and equipment; security
4 vehicles; or vehicles used in storing or distributing
5 materials and equipment.

6 (d) The purchase, lease-purchase, or lease of new and
7 replacement equipment.

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

14 (f) Payment of loans approved pursuant to ss. 1011.14
15 and 1011.15.

16 (g) Payment of costs directly related to complying
17 with state and federal environmental statutes, rules, and
18 regulations governing school facilities.

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

24 (i) Payment of premiums for property and casualty
25 insurance necessary to insure the educational plants of the
26 school district. The property and casualty insurance provision
27 of this paragraph is repealed on July 1, 2006.

28
29 Violations of these expenditure provisions shall result in an
30 equal dollar reduction in the Florida Education Finance
31

1 Program (FEFP) funds for the violating district in the fiscal
2 year following the audit citation.

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

26
27 A district that violates these expenditure restrictions shall
28 have an equal dollar reduction in funds appropriated to the
29 district under s. 1011.62 in the fiscal year following the
30 audit citation. The expenditure restrictions do not apply to
31 any school district that certifies to the Commissioner of

1 Education that all of the district's instructional space needs
2 for the next 5 years can be met from capital outlay sources
3 that the district reasonably expects to receive during the
4 next 5 years or from alternative scheduling or construction,
5 leasing, rezoning, or technological methodologies that exhibit
6 sound management.

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

9 200.065 Method of fixing millage.--

10 (9)(a) In addition to the notice required in
11 subsection (3), a district school board shall publish a second
12 notice of intent to levy additional taxes under s. 1011.71(2).
13 Such notice shall specify the projects or number of school
14 buses anticipated to be funded by such additional taxes and
15 shall be published in the size, within the time periods,
16 adjacent to, and in substantial conformity with the
17 advertisement required under subsection (3). The projects
18 shall be listed in priority within each category as follows:
19 construction and remodeling; maintenance, renovation, and
20 repair; motor vehicle purchases; new and replacement
21 equipment; payments for educational facilities and sites due
22 under a lease-purchase agreement; payments for renting and
23 leasing educational facilities and sites; payments of loans
24 approved pursuant to ss. 1011.14 and 1011.15; payment of costs
25 of compliance with environmental statutes and regulations; ~~and~~
26 payment of costs of leasing relocatable educational
27 facilities; and payment of premiums for property and casualty
28 insurance necessary to insure the educational plants of the
29 school district. The property and casualty insurance provision
30 of this paragraph is repealed on July 1, 2006. The additional
31 notice shall be in the following form, except that if the

1 district school board is proposing to levy the same millage
 2 under s. 1011.71(2) which it levied in the prior year, the
 3 words "continue to" shall be inserted before the word "impose"
 4 in the first sentence, and except that the second sentence of
 5 the second paragraph shall be deleted if the district is
 6 advertising pursuant to paragraph (3)(e):

7
 8 NOTICE OF TAX FOR SCHOOL
 9 CAPITAL OUTLAY

10
 11 The ...(name of school district)... will soon consider
 12 a measure to impose a ...(number)... mill property tax for the
 13 capital outlay projects listed herein.

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

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

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

23
 24 All concerned citizens are invited to a public hearing
 25 to be held on ...(date and time)... at ...(meeting place)....

26 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
 27 made at this hearing.

28
 29 (b) In the event a school district needs to amend the
 30 list of capital outlay projects previously advertised and
 31 adopted, a notice of intent to amend the notice of tax for

1 school capital outlay shall be published in conformity with
 2 the advertisement required in subsection (3). A public
 3 hearing to adopt the amended project list shall be held not
 4 less than 2 days nor more than 5 days after the day the
 5 advertisement is first published. The projects should be
 6 listed under each category of new, amended, or deleted
 7 projects in the same order as required in paragraph (a). The
 8 notice shall appear in the following form, except that any of
 9 the categories of new, amended, or deleted projects may be
 10 omitted if not appropriate for the changes proposed:

11
 12 AMENDED NOTICE OF TAX FOR
 13 SCHOOL CAPITAL OUTLAY
 14

15 The School Board of ...(name)... County will soon
 16 consider a measure to amend the use of property tax for the
 17 capital outlay projects previously advertised for the
 18 ...(year)... to ...(year)... school year.

19
 20 New projects to be funded:

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

23
 24 Amended projects to be funded:

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

27
 28 Projects to be deleted:

29
 30 ...(list of capital outlay projects)...

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

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

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