

1                                   A bill to be entitled  
2           An act relating to educational facilities;  
3           amending s. 201.15, F.S.; deleting provisions  
4           relating to distribution of proceeds from the  
5           excise tax on documents to the Public Education  
6           Capital Outlay and Debt Service Trust Fund;  
7           amending s. 203.01, F.S.; revising the date by  
8           which a distribution company must remit taxes  
9           on gross receipts from the sale of utility  
10          services; prescribing an aspirational date for  
11          remission of gross receipts taxes to such trust  
12          fund; amending s. 1013.64, F.S.; prescribing  
13          the life to be used for certain facilities in  
14          calculating distributions from such trust fund;  
15          clarifying those K-12 students on whose behalf  
16          distributions will be made from such trust  
17          fund; deleting provisions relating to  
18          distributions from such trust fund for  
19          specified programs; amending s. 1013.65, F.S.;  
20          deleting reference to certain moneys paid into  
21          such trust fund and to moneys set aside for  
22          distribution to a specified program; amending  
23          s. 1013.738, F.S.; deleting a provision  
24          relating to distributions from such trust fund  
25          for a specified program; providing an effective  
26          date.

27  
28   Be It Enacted by the Legislature of the State of Florida:  
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30           Section 1. Paragraph (d) of subsection (1) of section  
31   201.15, Florida Statutes, as amended by chapters 2005-92,

1 | 2006-1, 2006-185, and 2006-231, Laws of Florida, is amended to  
2 | read:

3 |           201.15 Distribution of taxes collected.--All taxes  
4 | collected under this chapter shall be distributed as follows  
5 | and shall be subject to the service charge imposed in s.  
6 | 215.20(1), except that such service charge shall not be levied  
7 | against any portion of taxes pledged to debt service on bonds  
8 | to the extent that the amount of the service charge is  
9 | required to pay any amounts relating to the bonds:

10 |           (1) Sixty-two and sixty-three hundredths percent of  
11 | the remaining taxes collected under this chapter shall be used  
12 | for the following purposes:

13 |           (d) The remainder of the moneys distributed under this  
14 | subsection, after the required payments under paragraphs (a),  
15 | (b), and (c), shall be paid into the State Treasury to the  
16 | credit of:

17 |           1. The State Transportation Trust Fund in the  
18 | Department of Transportation in the amount of \$541.75 million  
19 | in each fiscal year, to be paid in quarterly installments and  
20 | used for the following specified purposes, notwithstanding any  
21 | other law to the contrary:

22 |           a. For the purposes of capital funding for the New  
23 | Starts Transit Program, authorized by Title 49, U.S.C. s. 5309  
24 | and specified in s. 341.051, 10 percent of these funds;

25 |           b. For the purposes of the Small County Outreach  
26 | Program specified in s. 339.2818, 5 percent of these funds;

27 |           c. For the purposes of the Strategic Intermodal System  
28 | specified in ss. 339.61, 339.62, 339.63, and 339.64, 75  
29 | percent of these funds after allocating for the New Starts  
30 | Transit Program described in sub-subparagraph a. and the Small  
31 | County Outreach Program described in sub-subparagraph b.; and

1           d. For the purposes of the Transportation Regional  
2 Incentive Program specified in s. 339.2819, 25 percent of  
3 these funds after allocating for the New Starts Transit  
4 Program described in sub-subparagraph a. and the Small County  
5 Outreach Program described in sub-subparagraph b.

6           2. The Water Protection and Sustainability Program  
7 Trust Fund in the Department of Environmental Protection in  
8 the amount of \$100 million in each fiscal year, to be paid in  
9 quarterly installments and used as required by s. 403.890.

10           ~~3. The Public Education Capital Outlay and Debt  
11 Service Trust Fund in the Department of Education in the  
12 amount of \$105 million in each fiscal year, to be paid in  
13 monthly installments with \$75 million used to fund the  
14 Classrooms for Kids Program created in s. 1013.735, and \$30  
15 million to be used to fund the High Growth County District  
16 Capital Outlay Assistance Grant Program created in s.  
17 1013.738. If required, new facilities constructed under the  
18 Classrooms for Kids Program must meet the requirements of s.  
19 1013.372.~~

20           3.4. The Grants and Donations Trust Fund in the  
21 Department of Community Affairs in the amount of \$3.25 million  
22 in each fiscal year to be paid in monthly installments, with  
23 \$3 million to be used to fund technical assistance to local  
24 governments and school boards on the requirements and  
25 implementation of this act and \$250,000 to be used to fund the  
26 Century Commission established in s. 163.3247.

27  
28 Moneys distributed pursuant to this paragraph may not be  
29 pledged for debt service unless such pledge is approved by  
30 referendum of the voters.  
31

1 Section 2. Paragraph (c) of subsection (1) of section  
2 203.01, Florida Statutes, is amended to read:

3 203.01 Tax on gross receipts for utility and  
4 communications services.--

5 (1)

6 (c)1. The tax shall be levied against the total amount  
7 of gross receipts received by a distribution company for its  
8 sale of utility services if the utility service is delivered  
9 to the retail consumer by a distribution company and the  
10 retail consumer pays the distribution company a charge for  
11 utility service which includes a charge for both the  
12 electricity and the transportation of electricity to the  
13 retail consumer. The distribution company shall report and  
14 remit to the Department of Revenue by the 20th ~~last~~ day of  
15 each month the taxes levied pursuant to this paragraph during  
16 the preceding month.

17 2. To the extent practicable, the Department of  
18 Revenue must distribute all receipts of taxes remitted under  
19 this chapter to the Public Education Capital Outlay and Debt  
20 Service Trust Fund in the same month as the department  
21 collects such taxes.

22 Section 3. Paragraph (a) of subsection (1), paragraph  
23 (a) of subsection (3), and subsection (7) of section 1013.64,  
24 Florida Statutes, are amended to read:

25 1013.64 Funds for comprehensive educational plant  
26 needs; construction cost maximums for school district capital  
27 projects.--Allocations from the Public Education Capital  
28 Outlay and Debt Service Trust Fund to the various boards for  
29 capital outlay projects shall be determined as follows:

30 (1)(a) Funds for remodeling, renovation, maintenance,  
31 repairs, and site improvement for existing satisfactory

1 facilities shall be given priority consideration by the  
2 Legislature for appropriations allocated to the boards from  
3 the total amount of the Public Education Capital Outlay and  
4 Debt Service Trust Fund appropriated. These funds shall be  
5 calculated pursuant to the following basic formula: the  
6 building value times the building age over the sum of the  
7 years' digits assuming a 50-year building life. For modular  
8 noncombustible facilities, a 35-year life shall be used, and  
9 for relocatable facilities, a 20-year life shall be used.  
10 "Building value" is calculated by multiplying each building's  
11 total assignable square feet times the appropriate  
12 net-to-gross conversion rate found in state board rules and  
13 that product times the current average new construction cost.  
14 "Building age" is calculated by multiplying the prior year's  
15 building age times 1 minus the prior year's sum received from  
16 this subsection divided by the prior year's building value. To  
17 the net result shall be added the number 1. Each board shall  
18 receive the percentage generated by the preceding formula of  
19 the total amount appropriated for the purposes of this  
20 section.

21 (3)(a) Each district school board shall receive an  
22 amount from the Public Education Capital Outlay and Debt  
23 Service Trust Fund to be calculated by computing the capital  
24 outlay full-time equivalent membership as determined by the  
25 department. Such membership must include, but is not limited  
26 to:

27 1. K-12 students for whom the school district provides  
28 the educational facility, except hospital and homebound  
29 part-time students; and  
30 2. Students who are career education students, and  
31 adult disabled students and who are enrolled in school

1 district career centers. The capital outlay full-time  
2 equivalent membership shall be determined for kindergarten  
3 through the 12th grade and for career centers by averaging the  
4 unweighted full-time equivalent student membership for the  
5 second and third surveys and comparing the results on a  
6 school-by-school basis with the Florida Inventory for School  
7 Houses. The capital outlay full-time equivalent membership by  
8 grade level organization shall be used in making the following  
9 calculations: The capital outlay full-time equivalent  
10 membership by grade level organization for the 4th prior year  
11 must be used to compute the base-year allocation. The capital  
12 outlay full-time equivalent membership by grade-level  
13 organization for the prior year must be used to compute the  
14 growth over the highest of the 3 years preceding the prior  
15 year. From the total amount appropriated by the Legislature  
16 pursuant to this subsection, 40 percent shall be allocated  
17 among the base capital outlay full-time equivalent membership  
18 and 60 percent among the growth capital outlay full-time  
19 equivalent membership. The allocation within each of these  
20 groups shall be prorated to the districts based upon each  
21 district's percentage of base and growth capital outlay  
22 full-time membership. The most recent 4-year capital outlay  
23 full-time equivalent membership data shall be used in each  
24 subsequent year's calculation for the allocation of funds  
25 pursuant to this subsection. If a change, correction, or  
26 recomputation of data during any year results in a reduction  
27 or increase of the calculated amount previously allocated to a  
28 district, the allocation to that district shall be adjusted  
29 correspondingly. If such recomputation results in an increase  
30 or decrease of the calculated amount, such additional or  
31 reduced amounts shall be added to or reduced from the

1 district's future appropriations. However, no change,  
 2 correction, or recomputation of data shall be made subsequent  
 3 to 2 years following the initial annual allocation.

4 ~~(7) Moneys distributed to the Public Education Capital~~  
 5 ~~Outlay and Debt Service Trust Fund pursuant to s. 201.15(1)(d)~~  
 6 ~~to fund the Classrooms for Kids Program created in s. 1013.735~~  
 7 ~~and the High Growth County District Capital Outlay Assistance~~  
 8 ~~Grant Program created in s. 1013.738 shall be distributed as~~  
 9 ~~provided by those sections.~~

10 Section 4. Paragraph (a) of subsection (2) of section  
 11 1013.65, Florida Statutes, is amended to read:

12 1013.65 Educational and ancillary plant construction  
 13 funds; Public Education Capital Outlay and Debt Service Trust  
 14 Fund; allocation of funds.--

15 (2)(a) The Public Education Capital Outlay and Debt  
 16 Service Trust Fund shall be comprised of the following  
 17 sources, which are hereby appropriated to the trust fund:

18 1. Proceeds, premiums, and accrued interest from the  
 19 sale of public education bonds and that portion of the  
 20 revenues accruing from the gross receipts tax as provided by  
 21 s. 9(a)(2), Art. XII of the State Constitution, as amended,  
 22 interest on investments, and federal interest subsidies.

23 2. General revenue funds appropriated to the fund for  
 24 educational capital outlay purposes.

25 3. All capital outlay funds previously appropriated  
 26 and certified forward pursuant to s. 216.301.

27 ~~4.a. Funds paid pursuant to s. 201.15(1)(d).~~

28 ~~b. The sum of \$41.75 million of such funds shall be~~  
 29 ~~appropriated annually for expenditure to fund the Classrooms~~  
 30 ~~for Kids Program created in s. 1013.735 and shall be~~  
 31 ~~distributed as provided by that section.~~

1           Section 5. Subsection (4) of section 1013.738, Florida  
2 Statutes, is amended to read:

3           1013.738 High Growth District Capital Outlay  
4 Assistance Grant Program.--

5           ~~(4) Moneys distributed to the Public Education Capital~~  
6 ~~Outlay and Debt Service Trust Fund pursuant to s. 201.15(1)(d)~~  
7 ~~for the High Growth District Capital Outlay Assistance Grant~~  
8 ~~Program created in this section shall be distributed as~~  
9 ~~provided by this section.~~

10           Section 6. This act shall take effect July 1, 2007.

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