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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.

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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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