

Bill No. CS for SB 1750

Barcode 510616

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Section 1011.71, Florida Statutes, is amended to read:

1011.71 District school tax.--

(1) If the district school tax is not provided in the General Appropriations Act or the substantive bill implementing the General Appropriations Act, each district school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 1011.62(11) ~~s. 1011.62(10)~~ shall levy on the taxable value for school purposes of the district, exclusive of millage voted under the provisions of s. 9(b) or s. 12, Art. VII of the State Constitution, a millage rate not to exceed the amount certified by the Commissioner of Education as the minimum millage rate necessary to provide the district required local

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1 effort for the current year, pursuant to s. 1011.62(4)(a)1. In
 2 addition to the required local effort millage levy, each
 3 district school board may levy a nonvoted current operating
 4 discretionary millage. The Legislature shall prescribe
 5 annually in the appropriations act the maximum amount of
 6 millage a district may levy.

7 (2) In addition to the maximum millage levy as
 8 provided in subsection (1), each school board may levy not
 9 more than 2 mills against the taxable value for school
 10 purposes for district schools, including charter schools at
 11 the discretion of the school board, to fund:

12 (a) New construction and remodeling projects, as
 13 provided ~~set forth~~ in s. 1013.64(3)(b) and (6)(b) and included
 14 in the district's educational plant survey pursuant to s.
 15 1013.31, without regard to prioritization, sites and site
 16 improvement or expansion to new sites, existing sites,
 17 auxiliary facilities, athletic facilities, or ancillary
 18 facilities.

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

22 (c) The purchase, lease-purchase, or lease of school
 23 ~~buses; drivers' education vehicles; motor vehicles used for~~
 24 ~~the maintenance or operation of plants and equipment; security~~
 25 ~~vehicles; or vehicles used in storing or distributing~~
 26 ~~materials and equipment.~~

27 (d) The purchase, lease-purchase, or lease of new and
 28 replacement equipment.

29 (e) Payments for educational facilities and sites due
 30 under a lease-purchase agreement entered into by a district
 31 school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2),

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1 not exceeding, in the aggregate, an amount equal to
2 three-fourths of the proceeds from the millage levied by a
3 district school board under ~~pursuant to~~ this subsection.

4 (f) Payment of loans approved pursuant to ss. 1011.14
5 and 1011.15.

6 (g) Payment of costs directly related to complying
7 with state and federal environmental laws ~~statutes~~, rules, and
8 regulations governing school facilities.

9 (h) Payment of costs of leasing relocatable
10 educational facilities, of renting or leasing educational
11 facilities and sites pursuant to s. 1013.15(2), or of renting
12 or leasing buildings or space within existing buildings
13 pursuant to s. 1013.15(4).

14 (i) Payment of the cost of school buses when a school
15 district contracts with a private entity to provide student
16 transportation services if the district meets the following
17 requirements ~~of this paragraph~~.

18 1. The district's contract must require that the
19 private entity purchase, lease-purchase, or lease, and operate
20 and maintain, one or more school buses of a specific type and
21 size that meet the requirements of s. 1006.25.

22 2. Each such school bus must be used for the daily
23 transportation of public school students in the manner
24 required by the school district.

25 3. Annual payment for each such school bus may not
26 exceed 10 percent of the purchase price of the state pool bid.

27 4. The proposed expenditure of the funds for this
28 purpose must have been included in the district school board's
29 notice of proposed tax for school capital outlay as provided
30 in s. 200.065(9).

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1 Violations of these expenditure provisions shall result in an
2 equal dollar reduction in the Florida Education Finance
3 Program (FEFP) funds for the violating district in the fiscal
4 year following the audit citation.

5 (3) A school district that has met the class size
6 reduction requirements for the current year pursuant to s.
7 1003.03; has received an unqualified opinion on its financial
8 statements for the preceding 3 years; has no material
9 weaknesses or instances of material noncompliance noted in an
10 audit for the preceding 3 years; and certifies to the
11 Commissioner of Education that all of the district's
12 instructional space needs for the next 5 years can be met from
13 capital outlay sources that the district reasonably expects to
14 receive during the next 5 years from local revenues and
15 currently appropriated state facilities funding or from
16 alternative scheduling or construction, leasing, rezoning, or
17 technological methodologies that exhibit sound management, may
18 also expend revenue generated by the millage levy authorized
19 by subsection (2) to fund the following:

20 (a) The purchase, lease-purchase, or lease of drivers'
21 education vehicles; motor vehicles used for the maintenance or
22 operation of plants and equipment; security vehicles; or
23 vehicles used in storing or distributing materials and
24 equipment.

25 (b) Payment of the cost of premiums for property and
26 casualty insurance necessary to insure school district
27 educational and ancillary plants. Operating revenues that are
28 made available through the payment of property and casualty
29 insurance premiums from revenues generated under this
30 subsection may be expended only for nonrecurring operational
31 expenditures of the school district.

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1 ~~(4)(3)~~ These taxes shall be certified, assessed, and
2 collected as prescribed in s. 1011.04 and shall be expended as
3 provided by law.

4 ~~(5)(4)~~ Section ~~Nothing in s.~~ 1011.62(4)(a)1. may not
5 ~~shall in any way~~ be construed to increase the maximum school
6 millage levies ~~as provided for~~ in subsection (1).

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

30 ~~(b)~~ ~~For purposes not delineated in paragraph (a) for~~
31 ~~which proceeds received from millage levied under subsection~~

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1 ~~(2) may be legally expended, a district school board may spend~~
2 ~~no more than the following percentages of the amount the~~
3 ~~district spent for these purposes in fiscal year 1995-1996:~~

4 ~~1. In fiscal year 2000-2001, 40 percent.~~

5 ~~2. In fiscal year 2001-2002, 25 percent.~~

6 ~~3. In fiscal year 2002-2003, 10 percent.~~

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

10 ~~(d) Notwithstanding any other provision of this~~
11 ~~subsection, if through its adopted educational facilities plan~~
12 ~~a district has clearly identified the need for an ancillary~~
13 ~~plant, has provided opportunity for public input as to the~~
14 ~~relative value of the ancillary plant versus an educational~~
15 ~~plant, and has obtained public approval, the district may use~~
16 ~~revenue generated by the millage levy authorized by subsection~~
17 ~~(2) for the acquisition, construction, renovation, remodeling,~~
18 ~~maintenance, or repair of an ancillary plant.~~

19
20 ~~A district that violates these expenditure restrictions shall~~
21 ~~have an equal dollar reduction in funds appropriated to the~~
22 ~~district under s. 1011.62 in the fiscal year following the~~
23 ~~audit citation. The expenditure restrictions do not apply to~~
24 ~~any school district that certifies to the Commissioner of~~
25 ~~Education that all of the district's instructional space needs~~
26 ~~for the next 5 years can be met from capital outlay sources~~
27 ~~that the district reasonably expects to receive during the~~
28 ~~next 5 years or from alternative scheduling or construction,~~
29 ~~leasing, rezoning, or technological methodologies that exhibit~~
30 ~~sound management.~~

31 (6) In addition to the maximum millage levied under

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1 this section and the General Appropriations Act, a school
2 district may levy, by local referendum or in a general
3 election, additional millage for school operational purposes
4 up to an amount that, when combined with nonvoted millage
5 levied under this section, does not exceed the 10-mill limit
6 established in s. 9(b), Art. VII of the State Constitution.
7 Any such levy shall be for a maximum of 4 years and shall be
8 counted as part of the 10-mill limit established in s. 9(b),
9 Art. VII of the State Constitution. Millage elections
10 conducted under ~~the authority granted pursuant to this section~~
11 are subject to s. 1011.73. Funds generated by such additional
12 millage may ~~do~~ not become a part of the calculation of the
13 Florida Education Finance Program total potential funds in
14 2001-2002 or any subsequent year and may ~~must~~ not be
15 incorporated in the calculation of any hold-harmless or other
16 component of the Florida Education Finance Program formula in
17 any year. If an increase in required local effort, ~~when~~ added
18 to existing millage levied under the 10-mill limit, would
19 result in a combined millage in excess of the 10-mill limit,
20 any millage levied pursuant to this subsection shall be
21 considered to be required local effort to the extent that the
22 district millage would otherwise exceed the 10-mill limit.

Section 2. This act shall take effect July 1, 2007.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause

and insert:

A bill to be entitled

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1 An act relating to district school taxes;
2 amending s. 1011.71, F.S.; revising authority
3 to expend revenues derived from a 2 mill tax
4 levied at the discretion of the school board on
5 certain vehicles; providing authority for
6 school districts that meet specified
7 requirements to also use the tax revenues to
8 fund property and casualty insurance premiums;
9 deleting other restrictions on the expenditure
10 of the tax revenues; deleting obsolete
11 provisions; providing an effective date.

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