

HB 511

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1 A bill to be entitled
 2 An act relating to uses of the district school tax;
 3 amending ss. 200.065 and 1011.71, F.S.; including health,
 4 property, and casualty insurance costs as authorized uses
 5 of school district millage; specifying nonapplication of
 6 certain expenditure restrictions to school districts
 7 meeting certain class size requirements; providing an
 8 effective date.

9

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

11

12 Section 1. Paragraph (a) of subsection (9) of section
 13 200.065, Florida Statutes, is amended to read:

14 200.065 Method of fixing millage.--

15 (9) (a) In addition to the notice required in subsection
 16 (3), a district school board shall publish a second notice of
 17 intent to levy additional taxes under s. 1011.71(2). Such notice
 18 shall specify the projects or number of school buses anticipated
 19 to be funded by such additional taxes and shall be published in
 20 the size, within the time periods, adjacent to, and in
 21 substantial conformity with the advertisement required under
 22 subsection (3). The projects shall be listed in priority within
 23 each category as follows: construction and remodeling;
 24 maintenance, renovation, and repair; motor vehicle purchases;
 25 new and replacement equipment; payments for educational
 26 facilities and sites due under a lease-purchase agreement;
 27 payments for renting and leasing educational facilities and
 28 sites; payments of loans approved pursuant to ss. 1011.14 and

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29 1011.15; payment of costs of compliance with environmental
 30 statutes and regulations; payment of health, property, and
 31 casualty insurance costs of the school district; payment of
 32 costs of leasing relocatable educational facilities; and
 33 payments to private entities to offset the cost of school buses
 34 pursuant to s. 1011.71(2)(i). The additional notice shall be in
 35 the following form, except that if the district school board is
 36 proposing to levy the same millage under s. 1011.71(2) which it
 37 levied in the prior year, the words "continue to" shall be
 38 inserted before the word "impose" in the first sentence, and
 39 except that the second sentence of the second paragraph shall be
 40 deleted if the district is advertising pursuant to paragraph
 41 (3)(e):

42
 43 NOTICE OF TAX FOR SCHOOL
 44 CAPITAL OUTLAY
 45

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

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

54 The capital outlay tax will generate approximately \$
 55 (amount) , to be used for the following projects:
 56

57 (list of capital outlay projects)

58

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

61 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
62 made at this hearing.

63 Section 2. Paragraph (j) is added to subsection (2) of
64 section 1011.71, Florida Statutes, and subsection (5) of that
65 section is amended, to read:

66 1011.71 District school tax.--

67 (2) In addition to the maximum millage levy as provided in
68 subsection (1), each school board may levy not more than 2 mills
69 against the taxable value for school purposes for district
70 schools, including charter schools at the discretion of the
71 school board, to fund:

72 (j) Health, property, and casualty insurance costs of the
73 school district.

74

75 Violations of these expenditure provisions shall result in an
76 equal dollar reduction in the Florida Education Finance Program
77 (FEFP) funds for the violating district in the fiscal year
78 following the audit citation.

79 (5)(a) It is the intent of the Legislature that, by July
80 1, 2003, revenue generated by the millage levy authorized by
81 subsection (2) should be used only for the costs of
82 construction, renovation, remodeling, maintenance, and repair of
83 the educational plant; for the purchase, lease, or lease-
84 purchase of equipment, educational plants, and construction

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85 materials directly related to the delivery of student
86 instruction; for the rental or lease of existing buildings, or
87 space within existing buildings, originally constructed or used
88 for purposes other than education, for conversion to use as
89 educational facilities; for the opening day collection for the
90 library media center of a new school; for the purchase, lease-
91 purchase, or lease of school buses or the payment to a private
92 entity to offset the cost of school buses pursuant to paragraph
93 (2) (i); and for servicing of payments related to certificates of
94 participation issued for any purpose prior to the effective date
95 of this act. Costs associated with the lease-purchase of
96 equipment, educational plants, and school buses may include the
97 issuance of certificates of participation on or after the
98 effective date of this act and the servicing of payments related
99 to certificates so issued. For purposes of this section,
100 "maintenance and repair" is defined in s. 1013.01.

101 (b) For purposes not delineated in paragraph (a) for which
102 proceeds received from millage levied under subsection (2) may
103 be legally expended, a district school board may spend no more
104 than the following percentages of the amount the district spent
105 for these purposes in fiscal year 1995-1996:

- 106 1. In fiscal year 2000-2001, 40 percent.
- 107 2. In fiscal year 2001-2002, 25 percent.
- 108 3. In fiscal year 2002-2003, 10 percent.

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

112 (d) Notwithstanding any other provision of this

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113 subsection, if through its adopted educational facilities plan a
114 district has clearly identified the need for an ancillary plant,
115 has provided opportunity for public input as to the relative
116 value of the ancillary plant versus an educational plant, and
117 has obtained public approval, the district may use revenue
118 generated by the millage levy authorized by subsection (2) for
119 the acquisition, construction, renovation, remodeling,
120 maintenance, or repair of an ancillary plant.

121
122 A district that violates these expenditure restrictions shall
123 have an equal dollar reduction in funds appropriated to the
124 district under s. 1011.62 in the fiscal year following the audit
125 citation. The expenditure restrictions do not apply to any
126 school district that has met the current year class size
127 reduction requirements of s. 1003.03 and certifies to the
128 Commissioner of Education that all of the district's
129 instructional space needs for the next 5 years can be met from
130 capital outlay sources that the district reasonably expects to
131 receive during the next 5 years or from alternative scheduling
132 or construction, leasing, rezoning, or technological
133 methodologies that exhibit sound management.

134 Section 3. This act shall take effect July 1, 2007.