

By Senator Bennett

21-458-07

1                                   A bill to be entitled  
 2           An act relating to district school taxation;  
 3           amending ss. 200.065 and 1011.71, F.S.;  
 4           expanding authorized uses of revenues from a  
 5           specified levy of school board millage to  
 6           include payment of premiums for property and  
 7           casualty insurance necessary to insure school  
 8           district educational plants; limiting the uses  
 9           of operating funds made available through such  
 10          expenditures of those revenues; deleting an  
 11          obsolete provision; providing an effective  
 12          date.  
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 14   Be It Enacted by the Legislature of the State of Florida:  
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 16           Section 1. Paragraph (a) of subsection (9) of section  
 17   200.065, Florida Statutes, is amended to read:  
 18           200.065 Method of fixing millage.--  
 19           (9)(a) In addition to the notice required in  
 20   subsection (3), a district school board shall publish a second  
 21   notice of intent to levy additional taxes under s. 1011.71(2).  
 22   Such notice shall specify the projects or number of school  
 23   buses anticipated to be funded by such additional taxes and  
 24   shall be published in the size, within the time periods,  
 25   adjacent to, and in substantial conformity with the  
 26   advertisement required under subsection (3). The projects  
 27   shall be listed in priority within each category as follows:  
 28   construction and remodeling; maintenance, renovation, and  
 29   repair; motor vehicle purchases; new and replacement  
 30   equipment; payments for educational facilities and sites due  
 31   under a lease-purchase agreement; payments for renting and

1 leasing educational facilities and sites; payments of loans  
2 approved pursuant to ss. 1011.14 and 1011.15; payment of costs  
3 of compliance with environmental statutes and regulations;  
4 payment of costs of leasing relocatable educational  
5 facilities; ~~and~~ payments to private entities to offset the  
6 cost of school buses pursuant to s. 1011.71(2)(i); and payment  
7 of premiums for property and casualty insurance necessary to  
8 insure the educational plants of the school district. The  
9 additional notice shall be in the following form, except that  
10 if the district school board is proposing to levy the same  
11 millage under s. 1011.71(2) which it levied in the prior year,  
12 the words "continue to" shall be inserted before the word  
13 "impose" in the first sentence, and except that the second  
14 sentence of the second paragraph shall be deleted if the  
15 district is advertising pursuant to paragraph (3)(e):

16  
17 NOTICE OF TAX FOR SCHOOL  
18 CAPITAL OUTLAY  
19

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

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

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

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

1  
2 All concerned citizens are invited to a public hearing  
3 to be held on ...(date and time)... at ...(meeting place)....

4 A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
5 made at this hearing.

6 Section 2. Paragraph (j) is added to subsection (2) of  
7 section 1011.71, Florida Statutes, and paragraph (a) of  
8 subsection (5) of that section is amended, to read:

9 1011.71 District school tax.--

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

15 (j) Payment of premiums for property and casualty  
16 insurance necessary to insure the educational plants of the  
17 school district.

18  
19 Violations of these expenditure provisions shall result in an  
20 equal dollar reduction in the Florida Education Finance  
21 Program (FEFP) funds for the violating district in the fiscal  
22 year following the audit citation.

23 (5)(a) It is the intent of the Legislature that, ~~by~~  
24 ~~July 1, 2003,~~ revenue generated by the millage levy authorized  
25 by subsection (2) should be used only for the costs of  
26 construction, renovation, remodeling, maintenance, and repair  
27 of the educational plant; for the purchase, lease, or  
28 lease-purchase of equipment, educational plants, and  
29 construction materials directly related to the delivery of  
30 student instruction; for the rental or lease of existing  
31 buildings, or space within existing buildings, originally

1 constructed or used for purposes other than education, for  
2 conversion to use as educational facilities; for property and  
3 casualty insurance premiums necessary to insure the  
4 educational plants of the school district; for the opening day  
5 collection for the library media center of a new school; for  
6 the purchase, lease-purchase, or lease of school buses or the  
7 payment to a private entity to offset the cost of school buses  
8 pursuant to paragraph (2)(i); and for servicing of payments  
9 related to certificates of participation issued for any  
10 purpose prior to the effective date of this act. Costs  
11 associated with the lease-purchase of equipment, educational  
12 plants, and school buses may include the issuance of  
13 certificates of participation on or after the effective date  
14 of this act and the servicing of payments related to  
15 certificates so issued. For purposes of this section,  
16 "maintenance and repair" is defined in s. 1013.01. Operating  
17 revenues that are made available through the payment of  
18 property and casualty insurance premiums from revenues  
19 generated under this subsection or subsection (2) may be  
20 expended only for nonrecurring operational expenditures of the  
21 school district.

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

1 leasing, rezoning, or technological methodologies that exhibit  
2 sound management.

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

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SENATE SUMMARY

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