

By Senator Simmons

10-01028-13

20131176

1 A bill to be entitled

2 An act relating to the school surtax; amending s.
3 212.055, F.S.; allowing the school surtax to be used
4 for operational expenditures as well as fixed capital
5 outlay projects; requiring a school board to covenant
6 to decrease a capital local school property tax in
7 order to use surtax revenues for certain purposes;
8 defining the terms "new or existing school projects"
9 and "school facilities and campuses"; amending ss.
10 212.054, 1011.715, 1013.64, 1013.73, and 1013.736,
11 F.S.; conforming cross-references; providing an
12 effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsection (6) of section 212.055, Florida
17 Statutes, is amended to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the
26 procedure which must be followed to secure voter approval, if
27 required; the purpose for which the proceeds may be expended;
28 and such other requirements as the Legislature may provide.
29 Taxable transactions and administrative procedures shall be as

10-01028-13

20131176

57 operational expenditures associated with retaining qualified
58 teachers, protecting student academic programs, and maintaining
59 extracurricular student activities. Surtax revenues may be used
60 for the purpose of servicing bond indebtedness to finance
61 projects authorized by this subsection, and any interest accrued
62 thereto may be held in trust to finance such projects. However,
63 in order to use the surtax revenues for the purposes specified
64 in this paragraph, a school board shall covenant to decrease any
65 capital local school property tax levied pursuant to s.
66 1011.71(2) for as long as the school surtax remains in effect.
67 ~~Neither the proceeds of the surtax nor any interest accrued~~
68 ~~thereto shall be used for operational expenses.~~

69 (d) Surtax revenues collected by the Department of Revenue
70 pursuant to this subsection shall be distributed to the school
71 board imposing the surtax in accordance with law.

72 (e) As used in this subsection, the terms "new or existing
73 school projects" and "school facilities and campuses" may
74 include fixed capital expenditures, fixed capital costs, and
75 direct operating costs associated with facilities and campuses
76 of state universities and Florida College System institutions if
77 an interlocal agreement between and among the levying school
78 district and the corresponding state universities and Florida
79 College System institutions are adopted and approved by the
80 corresponding governing bodies of such entities, and if all
81 expenditures or costs are for the construction, reconstruction,
82 improvement, or operation of facilities and campuses located in
83 the county in which the surtax is approved.

84 Section 2. Subsection (7) of section 212.054, Florida
85 Statutes, is amended to read:

10-01028-13

20131176__

86 212.054 Discretionary sales surtax; limitations,
87 administration, and collection.—

88 (7) (a) The governing body of any county levying a
89 discretionary sales surtax or the school board of any county
90 levying the school ~~capital-outlay~~ surtax authorized under ~~by~~ s.
91 212.055(6) shall notify the department within 10 days after
92 final adoption by ordinance or referendum of an imposition,
93 termination, or rate change of the surtax, but no later than
94 November 16 prior to the effective date. The notice must specify
95 the time period during which the surtax will be in effect and
96 the rate and must include a copy of the ordinance and such other
97 information as the department requires by rule. Failure to
98 timely provide such notification to the department shall result
99 in the delay of the effective date for ~~a period of~~ 1 year.

100 (b) In addition to the notification required by paragraph
101 (a), the governing body of any county proposing to levy a
102 discretionary sales surtax or the school board of any county
103 proposing to levy the school ~~capital-outlay~~ surtax authorized
104 under ~~by~~ s. 212.055(6) shall notify the department by October 1
105 if the referendum or consideration of the ordinance that would
106 result in imposition, termination, or rate change of the surtax
107 is scheduled to occur on or after October 1 of that year.
108 Failure to timely provide such notification to the department
109 shall result in the delay of the effective date for ~~a period of~~
110 1 year.

111 Section 3. Section 1011.715, Florida Statutes, is amended
112 to read:

113 1011.715 Resolution regarding school ~~capital-outlay~~
114 surcharge.—The resolution of a district school board providing

10-01028-13

20131176

115 for the imposition of the school ~~capital outlay~~ surtax
116 authorized under ~~in~~ s. 212.055(6) may include a covenant by the
117 district school board to decrease the capital local school
118 property tax levied pursuant to s. 1011.71(2) and to maintain
119 that tax at the reduced millage as long as the surtax is in
120 effect. The resolution may also provide that the surtax sunsets
121 ~~shall sunset~~ on December 31 of any year in which the district
122 school board levies the capital property tax under s. 1011.71(2)
123 at a millage rate in excess of the reduced millage rate promised
124 in the resolution. ~~Finally,~~ If the surtax revenues are pledged
125 to service bonded indebtedness, the district school board may
126 covenant not to levy the capital property tax under s.
127 1011.71(2) at a millage rate in excess of the reduced millage
128 rate promised in the resolution.

129 Section 4. Paragraph (a) of subsection (2) of section
130 1013.64, Florida Statutes, is amended to read:

131 1013.64 Funds for comprehensive educational plant needs;
132 construction cost maximums for school district capital
133 projects.—Allocations from the Public Education Capital Outlay
134 and Debt Service Trust Fund to the various boards for capital
135 outlay projects shall be determined as follows:

136 (2) (a) The department shall establish, as a part of the
137 Public Education Capital Outlay and Debt Service Trust Fund, a
138 separate account, in an amount determined by the Legislature, to
139 be known as the "Special Facility Construction Account." The
140 ~~Special Facility Construction~~ account shall be used to provide
141 necessary construction funds to school districts that ~~which~~ have
142 urgent construction needs but that currently ~~which~~ lack
143 sufficient resources ~~at present~~, and cannot reasonably

10-01028-13

20131176

144 anticipate obtaining sufficient resources within the ~~period of~~
145 ~~the~~ next 3 years, for these purposes from currently authorized
146 sources of capital outlay revenue. A school district requesting
147 funding from the ~~Special Facility Construction~~ account shall
148 submit one specific construction project, not to exceed one
149 complete educational plant, to the Special Facility Construction
150 Committee. A ~~No~~ district may not ~~shall~~ receive funding for more
151 than one approved project in any 3-year period. The first year
152 of the 3-year period shall be the first year a district receives
153 an appropriation. The department shall encourage a construction
154 program that reduces the average size of schools in the
155 district. The request must meet the following criteria to be
156 considered by the committee:

157 1. The project must be deemed a critical need and ~~must~~ be
158 recommended for funding by the Special Facility Construction
159 Committee. Before ~~Prior to~~ developing plans for the proposed
160 facility, the district school board must request a
161 preapplication review by the Special Facility Construction
162 Committee or a project review subcommittee convened by the
163 committee that includes ~~to include~~ two representatives of the
164 department and two staff from school districts not eligible to
165 participate in the program. Within 60 days after receiving the
166 preapplication review request, the committee or subcommittee
167 must meet in the school district to review the project proposal
168 and existing facilities. To determine whether the proposed
169 project is a critical need, the committee or subcommittee shall
170 consider, at a minimum, the capacity of all existing facilities
171 within the district as determined by the Florida Inventory of
172 School Houses; the district's pattern of student growth; the

10-01028-13

20131176

173 district's existing and projected capital outlay full-time
174 equivalent student enrollment as determined by the department;
175 the district's existing satisfactory student stations; the use
176 of all existing district property and facilities; grade level
177 configurations; and any other information that may affect the
178 need for the proposed project.

179 2. The construction project must be recommended in the most
180 recent survey or surveys by the district under the rules of the
181 State Board of Education.

182 3. The construction project must appear on the district's
183 approved project priority list under the rules of the State
184 Board of Education.

185 4. The district must have selected and had approved a site
186 for the construction project in compliance with s. 1013.36 and
187 the rules of the State Board of Education.

188 5. The district shall have developed a district school
189 board adopted list of facilities that do not exceed the norm for
190 net square feet occupancy requirements under the State
191 Requirements for Educational Facilities, using all possible
192 programmatic combinations for multiple use of space to obtain
193 maximum daily use of all spaces within the facility under
194 consideration.

195 6. Upon construction, the total cost per student station,
196 including change orders, may ~~must~~ not exceed the cost per
197 student station as provided in subsection (6).

198 7. ~~There shall be an agreement signed by~~ The district
199 school board must have signed an agreement stating that it will
200 advertise for bids within 30 days after ~~of~~ receipt of its
201 encumbrance authorization from the department.

10-01028-13

20131176

202 8. The district shall, at the time of the request and for
203 the next ~~a continuing period of~~ 3 years, levy the maximum
204 millage against their nonexempt assessed property value as
205 allowed under ~~in~~ s. 1011.71(2) or ~~shall~~ raise an equivalent
206 amount of revenue from the school ~~capital outlay~~ surtax
207 authorized under s. 212.055(6). Any district that has ~~with~~ a new
208 or active project, funded under ~~the provisions of~~ this
209 subsection, shall ~~be required to~~ budget no more than the value
210 of 1.5 mills per year to the project to satisfy the annual
211 participation requirement in the Special Facility Construction
212 Account.

213 9. If a contract has not been signed 90 days after the
214 advertising of bids, the funding for the specific project shall
215 revert to the Special Facility New Construction Account to be
216 reallocated to other projects on the list. However, an
217 additional 90 days may be granted by the commissioner.

218 10. The department shall certify the inability of the
219 district to fund the survey-recommended project over a
220 continuous 3-year period using projected capital outlay revenue
221 derived from s. 9(d), Art. XII of the State Constitution, as
222 amended, paragraph (3)(a) of this section, and s. 1011.71(2).

223 11. The district shall have on file with the department an
224 adopted resolution acknowledging its 3-year commitment of all
225 unencumbered and future revenue acquired from s. 9(d), Art. XII
226 of the State Constitution, as amended, paragraph (3)(a) of this
227 section, and s. 1011.71(2).

228 12. Final phase III plans must be certified by the board as
229 complete and in compliance with the building and life safety
230 codes prior to August 1.

10-01028-13

20131176

231 Section 5. Subsection (1) of section 1013.73, Florida
232 Statutes, is amended to read:

233 1013.73 Effort index grants for school district
234 facilities.—

235 (1) The Legislature hereby allocates for effort index
236 grants the sum of \$300 million from the funds appropriated from
237 the Educational Enhancement Trust Fund by s. 46, chapter 97-384,
238 Laws of Florida, contingent upon the sale of school capital
239 outlay bonds. From these funds, the Commissioner of Education
240 shall allocate to the four school districts deemed eligible for
241 an effort index grant the sums of \$7,442,890 to the Clay County
242 School District, \$62,755,920 to the Miami-Dade County Public
243 Schools, \$1,628,590 to the Hendry County School District, and
244 \$414,950 to the Madison County School District. The remaining
245 funds shall be allocated among the remaining district school
246 boards that qualify for an effort index grant by meeting the
247 local capital outlay effort criteria in paragraph (a) or
248 paragraph (b).

249 (a) Between July 1, 1995, and June 30, 1999, the school
250 district received direct proceeds from the one-half-cent sales
251 school surtax ~~for public school capital outlay~~ authorized under
252 ~~by~~ s. 212.055(6) or from the local government infrastructure
253 sales surtax authorized by s. 212.055(2).

254 (b) The school district met two of the following criteria:

255 1. Levied the full 2 mills of nonvoted discretionary
256 capital outlay authorized by s. 1011.71(2) during 1995-1996,
257 1996-1997, 1997-1998, and 1998-1999.

258 2. Levied a cumulative voted millage for capital outlay and
259 debt service equal to 2.5 mills for fiscal years 1995 through

10-01028-13

20131176__

260 1999.

261 3. Received proceeds of school impact fees greater than
262 \$500 per dwelling unit which were in effect on July 1, 1998.

263 4. Received direct proceeds from ~~either~~ the one-half-cent
264 sales school surtax ~~for public school capital outlay~~ authorized
265 under ~~by~~ s. 212.055(6) or from the local government
266 infrastructure sales surtax authorized by s. 212.055(2).

267 Section 6. Paragraph (a) of subsection (2) of section
268 1013.736, Florida Statutes, is amended to read:

269 1013.736 District Effort Recognition Program.—

270 (2) ELIGIBILITY.—Annually, the Department of Education
271 shall determine each district's compliance with the provisions
272 of s. 1003.03 and determine the district's eligibility to
273 receive a district effort recognition grant for local school
274 facilities projects pursuant to this section. Districts shall be
275 eligible for a district effort recognition grant based upon
276 participation in any of the following:

277 (a) The district levies a half-cent school ~~capital outlay~~
278 surtax authorized under ~~in~~ s. 212.055(6).

279 Section 7. This act shall take effect July 1, 2013.