

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/CS/HB 1115](#)

TITLE: Education

SPONSOR(S): Valdés

COMPANION BILL: [CS/CS/CS/SB 1702](#) (Burgess)

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Education Administration](#)

13 Y, 3 N, As CS



[PreK-12 Budget](#)

13 Y, 2 N



[Education & Employment](#)

15 Y, 4 N, As CS

SUMMARY

Effect of the Bill:

The bill requires that if a school district receives revenues from a local government infrastructure surtax, the school district must share those revenues with eligible charter schools and provide charter schools with specified information pertaining to all shared local tax revenues. The bill requires a charter school sponsor to use the standard monitoring tool for reviewing a charter school's progress toward its goals. The bill allows an approved state university or state college to sponsor a school of hope.

Fiscal or Economic Impact:

There is an indeterminate fiscal impact to the Florida Education Finance Program based upon authorizing a state university or state college to sponsor a school of hope.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

ANALYSIS

EFFECT OF THE BILL:

The bill provides that any interlocal agreement for the distribution of [local government infrastructure surtax](#) revenues that includes a school district must require the surtax revenues allocated to the school district to be shared with eligible charter schools based on the charter school's proportionate share of the total school district enrollment. Surtax revenues must be expended by a charter school consistent with the allowable uses for charter school capital outlay funds.¹ The bill requires that if a school's charter is not renewed or is terminated and the school is dissolved, any unencumbered funds received from such a surtax must be returned to the charter school's sponsor. The bill provides that the requirement that revenues from such a surtax are shared with eligible charter schools applies to levies authorized on or after July 1, 2025. (Sections [1](#) and [2](#)).

The bill requires that annually, by July 1, school districts must provide [charter schools](#) the following information pertaining to shared revenues generated by a discretionary half-cent sales surtax, voted district school operating millage, and nonvoted district school capital improvement millage:

- The estimated total revenue to be received from each tax.
- The estimated per-student allocation to charter schools from each tax and the methodology used to determine the estimate.
- The estimated timeframe within which the charter school will receive funds from each tax.
- A detailed explanation for each revenue transmission at the time funds are transferred.

Annually, by March 31, each school district must provide the Department of Education (DOE) with a summary report, by charter school, of distributed revenues, by revenue source, and must also post the report on its website. (Section [3](#)).

The bill requires a charter school sponsor to use the DOE-developed [standard monitoring tool](#) to monitor and review the school in its progress toward the goals established in the charter. (Section [3](#)).

¹ Section [1013.62\(4\), F.S.](#)

The bill authorizes that in addition to a school district, a state university or state college may serve as the sponsoring entity for a [school of hope](#) if it has been approved by the DOE, solicited applications, and accepted a notice of intent for a school of hope. (Section [4](#)).

The effective date of the bill is July 1, 2025. (Section [5](#)).

RULEMAKING:

Current law requires the State Board of Education (SBE) to adopt rules regarding the charter school standard monitoring tool and schools of hope. The bill modifies provisions of law already under the SBE's rulemaking authority, thus allowing the SBE to make rules to implement the bill.

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The [Florida Education Finance Program](#) (FEFP) is funded with both state and local funds and for certain types of students in the FEFP, they are funded with state FEFP funds only; this includes students enrolled in a charter school sponsored by a state college or state university. Since the bill authorizes a state college or state university to sponsor a school of hope, which is a charter school, these students would also be funded with only state FEFP funds. Since it is unknown the number of state colleges and state universities interested in sponsoring a school of hope, the fiscal impact to the FEFP is indeterminate.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Local Government Infrastructure Surtax](#)

Background

Counties have been granted limited authority to levy discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S.² A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above \$5,000 on any item of tangible personal property.³

There are nine discretionary sales surtaxes that serve as potential revenue sources for county and municipal governments and school districts. They are:⁴

- The charter county and regional transportation system surtax.
- The local government infrastructure surtax.
- The small county surtax.
- The indigent care and trauma center surtax.
- The county public hospital surtax.
- The school capital outlay surtax.
- The voter-approved indigent care surtax.
- The emergency fire rescue services and facilities surtax.
- The pension liability surtax.

² The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. [212.055, F.S.](#) General limitations, administration, and collection procedures are set forth in s. [212.054, F.S.](#)

³ Section [212.054\(2\)\(b\), F.S.](#)

⁴ Section [212.055, F.S.](#)

Current rates range from 0.5% to 2.0%, and are levied by 65 of the 67 counties.⁵ Many of the levies have restrictions on what combination of taxes can be levied by a single county at one time.⁶

The Local Government Infrastructure Surtax

A county may levy a discretionary sales surtax of 0.5 percent or 1 percent pursuant to ordinance enacted by a majority of the members of the county and approved by a majority of the electors of the county voting in a referendum on the surtax.⁷ Surtax proceeds are distributed to the county and the municipalities within the county according to an interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population. The agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities.⁸ If there is no interlocal agreement, the proceeds are distributed according to the formula defined in statute.⁹

The proceeds of the surtax and any accrued interest must generally be expended only to:¹⁰

- Finance, plan, and construct infrastructure.
- Acquire land for public recreation, conservation, or protection of natural resources.
- Provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing the use is approved by referendum.
- Finance the closure of county-owned or municipally owned solid waste landfills that are closed or are required to be closed by order of the Department of Environmental Protection.

The term “infrastructure” includes any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service.¹¹

“Infrastructure” also includes instructional technology used solely in a school district’s classrooms. Instructional technology is defined as an interactive device that assists a teacher in instructing a class or a group of students. The hardware and software necessary to operate the interactive device and a support system in which an interactive device may mount are also included as authorized expenditures.¹²

This surtax is currently levied in 26 of 67 eligible counties.¹³

Charter School Funding

Charter schools are funded through the FEFP in the same way as all other public schools. The charter school receives operating funds from the FEFP based on the number of full-time (FTE) students enrolled.¹⁴

Charter school funding includes gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy; divided by the total funded weighted full-time equivalent (FTE) students in the school district; multiplied by the weighted FTE students in the charter school. Charter schools are entitled to their proportionate share of categorical program funds, for eligible students and programs.

⁵ Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS, available at [dr15dss.pdf](#) (last visited Apr. 17, 2025).

⁶ See, e.g., s. [212.055\(4\)\(a\)6](#), F.S., s. [212.055\(5\)\(f\)](#), F.S., and s. [212.055\(9\)\(g\)](#), F.S.

⁷ Section [212.055\(2\)\(a\)1](#), F.S.

⁸ Section [212.055\(2\)\(c\)1](#), F.S.

⁹ Section [212.055\(2\)\(c\)2](#), F.S.; see s. [218.62](#), F.S.

¹⁰ Section [212.055\(2\)\(d\)](#), F.S.

¹¹ Section [212.055\(2\)\(d\)1.a.](#), F.S.

¹² Section [212.055\(2\)\(d\)1.f.](#), F.S.

¹³ Levy details available at [2023LDSSrates.pdf](#) (last visited Apr. 17, 2025).

¹⁴ Florida Department of Education, *Frequently Asked Questions (Charter Schools)*, <https://www.fldoe.org/schools/school-choice/charter-schools/charter-school-faqs.shtml> (last visited Apr. 17, 2025). See also s. [1002.33\(17\)](#), F.S.

Charter schools may also access federal funds through a competitive grant process that awards funds to charter schools for planning and implementation grants and best practices dissemination grants.¹⁵

A charter school sponsor is required by law to make timely and efficient payment and reimbursement to charter schools, including processing paperwork required to access special state and federal funding for which they may be eligible, including the timely review and reimbursement of federal grant funds.¹⁶

Charter schools receive capital outlay funds from a non-voted school district discretionary capital improvement levy.¹⁷ Charter schools may also receive funds from a school capital outlay surtax based on their proportionate share of total school district capital outlay full-time equivalent enrollment.¹⁸

[Charter School Standard Monitoring Tool](#)

The DOE is required to provide information to the public, directly and through sponsors, on how to form and operate a charter school and how to enroll in a charter school once it is created. The information must include the standard application form, standard charter and virtual charter contracts, standard evaluation instrument, and standard charter and virtual charter renewal contracts.¹⁹ To fulfill these requirements, the DOE, after consulting with sponsors and charter school directors, must recommend that the SBE adopt rules to implement the forms. The rules must require minimum paperwork and must not limit charter school flexibility authorized by statute. The SBE must adopt rules to implement a standard charter application form, standard application form for the replication of charter schools in a high-performing charter school system, standard evaluation instrument, standard monitoring tool, and standard charter and charter renewal contracts.²⁰ The requirement for the SBE to adopt rules to implement a standard monitoring tool for conducting annual site review of charter schools was passed by the Legislature in 2023, but the tool has not yet been developed.²¹

[Schools of Hope](#)

In 2017, the Legislature established the Schools of Hope Program to provide students in areas of persistently low-performing schools the opportunity to access a high-quality education designed to close the opportunity gap and increase student achievement.²² A school of hope is defined as a charter school operated by a hope operator to serve students from one or more persistently low-performing schools and students who reside in a Florida Opportunity Zone;²³ is located within a Florida Opportunity Zone or in the attendance zone of a persistently low-performing school or within a five mile radius of the school, whichever is greater; and is a Title I eligible school.²⁴ A school of hope may also be a turnaround school operated by a hope operator.²⁵

A hope operator seeking to open a school of hope must submit a notice of intent to the school district that includes, among other information, an academic focus and plan, a financial plan, goals and objectives for increasing student achievement for students from low-income families, and a completed or planned community outreach plan.²⁶ A school of hope must be operated under a performance-based agreement with an initial term of 5 years that meets the requirements established in statute.²⁷

[Florida Education Finance Program](#)

¹⁵ *Id.*

¹⁶ Section [1002.33\(17\)\(e\), F.S.](#)

¹⁷ Section [1013.62, F.S.](#)

¹⁸ Section [212.055\(6\)\(c\), F.S.](#)

¹⁹ Section [1002.33\(21\)\(a\), F.S.](#)

²⁰ Section [1002.33\(28\), F.S.](#)

²¹ Section [1002.33\(28\), F.S.](#); r. 6A-6.0786, F.A.C.

²² Section 43, ch. 2017-116, L.O.F., codified at [s. 1002.333, F.S.](#)

²³ Section [1002.333\(1\)\(a\), F.S.](#) “Florida Opportunity Zone” means a population census tract that has been designated by the United States Department of the Treasury as a Qualified Opportunity Zone pursuant to s. 1400Z-1(b)(1)(B) of the Internal Revenue Code.

²⁴ Section [1002.333\(1\)\(d\)1., F.S.](#)

²⁵ Section [1002.333\(1\)\(d\)2., F.S.](#); see [s. 1008.33\(4\)\(b\)3., F.S.](#)

²⁶ Section [1002.333\(4\)\(a\), F.S.](#)

²⁷ Section [1002.333\(5\), F.S.](#)

The FEFP is the state’s funding model that is aligned with the state’s school choice policy and appropriates funding to school districts for K-12 public school operations, including charter schools, and Family Empowerment Scholarship students. The FEFP is composed of state and local funds and considers various factors such as the individual educational needs of students, the local property tax base, the costs of educational programs, and a comparable wage factor and a small district factor.²⁸

Funding for students enrolled in a charter school sponsored by a state university or Florida College System institution, is provided in the FEFP and as specified in the General Appropriations Act.²⁹ The calculation to determine the amount of state FEFP funds only provided to such a student is defined in s. 1002.33(17)(b)2., F.S. Charter schools whose students or programs meet the eligibility criteria in law are entitled to their proportionate share of categorical program funds included in the total funds available in the FEFP.³⁰

RECENT LEGISLATION:

YEAR	BILL #	HOUSE SPONSOR(S)	SENATE SPONSOR	OTHER INFORMATION
2023	CS/CS/HB 443	Valdés	Burgess	Took effect on July 1, 2023.
2021	CS/CS/SB 1028	McClain	Diaz	Took effect on July 1, 2021, except as otherwise provided.

²⁸ See, https://edr.state.fl.us/Content/long-range-financial-outlook/3-Year-Plan_Fall-2024_2026-2028.pdf

²⁹ Section [1002.33\(17\)](#), F.S.

³⁰ *Id.*

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Education Administration Subcommittee	13 Y, 3 N, As CS	3/27/2025	Sleap	Blalock
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> Requires any interlocal agreement for a local government infrastructure surtax that includes a school district must require the surtax revenues to be shared in a proportionate manner with eligible charter schools. Requires that such surtax revenues be expended by a charter school consistent with the allowable uses for charter school capital outlay funds. Requires that if a charter school is dissolved, any unencumbered funds received from such a surtax must be returned to the charter school's sponsor. Provides that the requirement for revenues from a local government infrastructure surtax that includes a school district are shared with eligible charter schools applies to levies authorized on or after July 1, 2025. Removes an expansion of the area where a school of hope may be located. Authorizes a state university or state college to serve as a sponsoring entity of a school of hope if it has been approved by the Department of Education, solicited applications, and accepted a notice of intent. Includes sponsoring entities along with district school boards in the State Board of Education's duties related to supervision of schools of hope. Removes changes to the Florida Empowerment Scholarship Program (FES-UA) disbursement timeline. Removes authorization for administrative personnel to receive funding for salary increases from funds apportioned by the Legislature for salary increases for teachers and other instructional personnel. 			
PreK-12 Budget Subcommittee	13 Y, 2 N	4/8/2025	Potvin	Bailey
Education & Employment Committee	15 Y, 4 N, As CS	4/17/2025	Hassell	Blalock
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> Required school districts to annually provide charter schools with specified information pertaining to shared revenues. Required school districts to provide the DOE with a summary report of specified information pertaining to revenues shared with charter schools and post the report on its website. 			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.
