

26 **Section 1. Paragraphs (c) and (d) of subsection (2) of**
 27 **section 212.055, Florida Statutes, are amended to read:**

28 212.055 Discretionary sales surtaxes; legislative intent;
 29 authorization and use of proceeds.—It is the legislative intent
 30 that any authorization for imposition of a discretionary sales
 31 surtax shall be published in the Florida Statutes as a
 32 subsection of this section, irrespective of the duration of the
 33 levy. Each enactment shall specify the types of counties
 34 authorized to levy; the rate or rates which may be imposed; the
 35 maximum length of time the surtax may be imposed, if any; the
 36 procedure which must be followed to secure voter approval, if
 37 required; the purpose for which the proceeds may be expended;
 38 and such other requirements as the Legislature may provide.
 39 Taxable transactions and administrative procedures shall be as
 40 provided in s. 212.054.

41 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

42 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 43 levied under this subsection shall be distributed to the county
 44 and the municipalities within such county in which the surtax
 45 was collected, according to:

46 1. An interlocal agreement between the county governing
 47 authority and the governing bodies of the municipalities
 48 representing a majority of the county's municipal population,
 49 which agreement may include a school district with the consent
 50 of the county governing authority and the governing bodies of

51 | the municipalities representing a majority of the county's
52 | municipal population; or

53 | 2. If there is no interlocal agreement, according to the
54 | formula provided in s. 218.62.

55 |

56 | Any change in the distribution formula must take effect on the
57 | first day of any month that begins at least 60 days after
58 | written notification of that change has been made to the
59 | department. Any interlocal agreement that includes a school
60 | district must require the surtax revenues allocated to the
61 | school district to be shared with eligible charter schools, as
62 | determined pursuant to s. 1013.62(1), based on the charter
63 | school's proportionate share of the total school district
64 | enrollment, subject to the requirements of, and for purposes
65 | provided in, subparagraph (d)4.

66 | (d) The proceeds of the surtax authorized by this
67 | subsection and any accrued interest shall be expended by the
68 | school district, within the county and municipalities within the
69 | county, or, in the case of a negotiated joint county agreement,
70 | within another county, to finance, plan, and construct
71 | infrastructure; to acquire any interest in land for public
72 | recreation, conservation, or protection of natural resources or
73 | to prevent or satisfy private property rights claims resulting
74 | from limitations imposed by the designation of an area of
75 | critical state concern; to provide loans, grants, or rebates to

76 residential or commercial property owners who make energy
77 efficiency improvements to their residential or commercial
78 property, if a local government ordinance authorizing such use
79 is approved by referendum; or to finance the closure of county-
80 owned or municipally owned solid waste landfills that have been
81 closed or are required to be closed by order of the Department
82 of Environmental Protection. Any use of the proceeds or interest
83 for purposes of landfill closure before July 1, 1993, is
84 ratified. The proceeds and any interest may not be used for the
85 operational expenses of infrastructure, except that a county
86 that has a population of fewer than 75,000 and that is required
87 to close a landfill may use the proceeds or interest for long-
88 term maintenance costs associated with landfill closure.
89 Counties, as defined in s. 125.011, and charter counties may, in
90 addition, use the proceeds or interest to retire or service
91 indebtedness incurred for bonds issued before July 1, 1987, for
92 infrastructure purposes, and for bonds subsequently issued to
93 refund such bonds. Any use of the proceeds or interest for
94 purposes of retiring or servicing indebtedness incurred for
95 refunding bonds before July 1, 1999, is ratified.

96 1. For the purposes of this paragraph, the term
97 "infrastructure" means:

98 a. Any fixed capital expenditure or fixed capital outlay
99 associated with the construction, reconstruction, or improvement
100 of public facilities that have a life expectancy of 5 or more

101 years, any related land acquisition, land improvement, design,
102 and engineering costs, and all other professional and related
103 costs required to bring the public facilities into service. For
104 purposes of this sub-subparagraph, the term "public facilities"
105 means facilities as defined in s. 163.3164(41), s. 163.3221(13),
106 or s. 189.012(5), and includes facilities that are necessary to
107 carry out governmental purposes, including, but not limited to,
108 fire stations, general governmental office buildings, and animal
109 shelters, regardless of whether the facilities are owned by the
110 local taxing authority or another governmental entity.

111 b. A fire department vehicle, an emergency medical service
112 vehicle, a sheriff's office vehicle, a police department
113 vehicle, or any other vehicle, and the equipment necessary to
114 outfit the vehicle for its official use or equipment that has a
115 life expectancy of at least 5 years.

116 c. Any expenditure for the construction, lease, or
117 maintenance of, or provision of utilities or security for,
118 facilities, as defined in s. 29.008.

119 d. Any fixed capital expenditure or fixed capital outlay
120 associated with the improvement of private facilities that have
121 a life expectancy of 5 or more years and that the owner agrees
122 to make available for use on a temporary basis as needed by a
123 local government as a public emergency shelter or a staging area
124 for emergency response equipment during an emergency officially
125 declared by the state or by the local government under s.

126 | 252.38. Such improvements are limited to those necessary to
127 | comply with current standards for public emergency evacuation
128 | shelters. The owner must enter into a written contract with the
129 | local government providing the improvement funding to make the
130 | private facility available to the public for purposes of
131 | emergency shelter at no cost to the local government for a
132 | minimum of 10 years after completion of the improvement, with
133 | the provision that the obligation will transfer to any
134 | subsequent owner until the end of the minimum period.

135 | e. Any land acquisition expenditure for a residential
136 | housing project in which at least 30 percent of the units are
137 | affordable to individuals or families whose total annual
138 | household income does not exceed 120 percent of the area median
139 | income adjusted for household size, if the land is owned by a
140 | local government or by a special district that enters into a
141 | written agreement with the local government to provide such
142 | housing. The local government or special district may enter into
143 | a ground lease with a public or private person or entity for
144 | nominal or other consideration for the construction of the
145 | residential housing project on land acquired pursuant to this
146 | sub-subparagraph.

147 | f. Instructional technology used solely in a school
148 | district's classrooms. As used in this sub-subparagraph, the
149 | term "instructional technology" means an interactive device that
150 | assists a teacher in instructing a class or a group of students

151 and includes the necessary hardware and software to operate the
152 interactive device. The term also includes support systems in
153 which an interactive device may mount and is not required to be
154 affixed to the facilities.

155 2. For the purposes of this paragraph, the term "energy
156 efficiency improvement" means any energy conservation and
157 efficiency improvement that reduces consumption through
158 conservation or a more efficient use of electricity, natural
159 gas, propane, or other forms of energy on the property,
160 including, but not limited to, air sealing; installation of
161 insulation; installation of energy-efficient heating, cooling,
162 or ventilation systems; installation of solar panels; building
163 modifications to increase the use of daylight or shade;
164 replacement of windows; installation of energy controls or
165 energy recovery systems; installation of electric vehicle
166 charging equipment; installation of systems for natural gas fuel
167 as defined in s. 206.9951; and installation of efficient
168 lighting equipment.

169 3. Notwithstanding any other provision of this subsection,
170 a local government infrastructure surtax imposed or extended
171 after July 1, 1998, may allocate up to 15 percent of the surtax
172 proceeds for deposit into a trust fund within the county's
173 accounts created for the purpose of funding economic development
174 projects having a general public purpose of improving local
175 economies, including the funding of operational costs and

176 incentives related to economic development. The ballot statement
177 must indicate the intention to make an allocation under the
178 authority of this subparagraph.

179 4. Surtax revenues which are shared with eligible charter
180 schools pursuant to paragraph (c) shall be allocated among such
181 schools based on each school's proportionate share of total
182 school district capital outlay full-time equivalent enrollment
183 as adopted by the education estimating conference established in
184 s. 216.136. Surtax revenues must be expended by the charter
185 school in a manner consistent with the allowable uses provided
186 in s. 1013.62(4). All revenues and expenditures shall be
187 accounted for in a charter school's monthly or quarterly
188 financial statement pursuant to s. 1002.33(9). If a school's
189 charter is not renewed or is terminated and the school is
190 dissolved under the provisions of law under which the school was
191 organized, any unencumbered funds received under this paragraph
192 shall revert to the sponsor.

193 **Section 2.** The amendment made by this act to s.
194 212.055(2), Florida Statutes, which amends the allowable uses of
195 the local government infrastructure surtax, applies to levies
196 authorized by vote of the electors on or after July 1, 2025.

197 **Section 3. Paragraph (b) of subsection (5) of section**
198 **1002.33, Florida Statutes, is amended to read:**

199 1002.33 Charter schools.—

200 (5) SPONSOR; DUTIES.—

201 (b) *Sponsor duties.*—

202 1.a. The sponsor shall monitor and review the charter
 203 school, using the standard monitoring tool, in its progress
 204 toward the goals established in the charter.

205 b. The sponsor shall monitor the revenues and expenditures
 206 of the charter school and perform the duties provided in s.
 207 1002.345.

208 c. The sponsor may approve a charter for a charter school
 209 before the applicant has identified space, equipment, or
 210 personnel, if the applicant indicates approval is necessary for
 211 it to raise working funds.

212 d. The sponsor may not apply its policies to a charter
 213 school unless mutually agreed to by both the sponsor and the
 214 charter school. If the sponsor subsequently amends any agreed-
 215 upon sponsor policy, the version of the policy in effect at the
 216 time of the execution of the charter, or any subsequent
 217 modification thereof, shall remain in effect and the sponsor may
 218 not hold the charter school responsible for any provision of a
 219 newly revised policy until the revised policy is mutually agreed
 220 upon.

221 e. The sponsor shall ensure that the charter is innovative
 222 and consistent with the state education goals established by s.
 223 1000.03(5).

224 f. The sponsor shall ensure that the charter school
 225 participates in the state's education accountability system. If

226 a charter school falls short of performance measures included in
227 the approved charter, the sponsor shall report such shortcomings
228 to the Department of Education.

229 g. The sponsor is not liable for civil damages under state
230 law for personal injury, property damage, or death resulting
231 from an act or omission of an officer, employee, agent, or
232 governing body of the charter school.

233 h. The sponsor is not liable for civil damages under state
234 law for any employment actions taken by an officer, employee,
235 agent, or governing body of the charter school.

236 i. The sponsor's duties to monitor the charter school do
237 not constitute the basis for a private cause of action.

238 j. The sponsor may not impose additional reporting
239 requirements on a charter school as long as the charter school
240 has not been identified as having a deteriorating financial
241 condition or financial emergency pursuant to s. 1002.345.

242 k. The sponsor shall submit an annual report to the
243 Department of Education in a web-based format to be determined
244 by the department.

245 (I) The report shall include the following information:

246 (A) The number of applications received during the school
247 year and up to August 1 and each applicant's contact
248 information.

249 (B) The date each application was approved, denied, or
250 withdrawn.

251 (C) The date each final contract was executed.

252 (II) Annually, by November 1, the sponsor shall submit to
253 the department the information for the applications submitted
254 the previous year.

255 (III) The department shall compile an annual report, by
256 sponsor, and post the report on its website by January 15 of
257 each year.

258 2. Immunity for the sponsor of a charter school under
259 subparagraph 1. applies only with respect to acts or omissions
260 not under the sponsor's direct authority as described in this
261 section.

262 3. This paragraph does not waive a sponsor's sovereign
263 immunity.

264 4. A Florida College System institution may work with the
265 school district or school districts in its designated service
266 area to develop charter schools that offer secondary education.
267 These charter schools must include an option for students to
268 receive an associate degree upon high school graduation. If a
269 Florida College System institution operates an approved teacher
270 preparation program under s. 1004.04 or s. 1004.85, the
271 institution may operate charter schools that serve students in
272 kindergarten through grade 12 in any school district within the
273 service area of the institution. District school boards shall
274 cooperate with and assist the Florida College System institution
275 on the charter application. Florida College System institution

276 applications for charter schools are not subject to the time
277 deadlines outlined in subsection (6) and may be approved by the
278 district school board at any time during the year. Florida
279 College System institutions may not report FTE for any students
280 participating under this subparagraph who receive FTE funding
281 through the Florida Education Finance Program.

282 5. For purposes of assisting the development of a charter
283 school, a school district may enter into nonexclusive interlocal
284 agreements with federal and state agencies, counties,
285 municipalities, and other governmental entities that operate
286 within the geographical borders of the school district to act on
287 behalf of such governmental entities in the inspection,
288 issuance, and other necessary activities for all necessary
289 permits, licenses, and other permissions that a charter school
290 needs in order for development, construction, or operation. A
291 charter school may use, but may not be required to use, a school
292 district for these services. The interlocal agreement must
293 include, but need not be limited to, the identification of fees
294 that charter schools will be charged for such services. The fees
295 must consist of the governmental entity's fees plus a fee for
296 the school district to recover no more than actual costs for
297 providing such services. These services and fees are not
298 included within the services to be provided pursuant to
299 subsection (20). Notwithstanding any other provision of law, an
300 interlocal agreement or ordinance that imposes a greater

301 regulatory burden on charter schools than school districts or
302 that prohibits or limits the creation of a charter school is
303 void and unenforceable. An interlocal agreement entered into by
304 a school district for the development of only its own schools,
305 including provisions relating to the extension of
306 infrastructure, may be used by charter schools.

307 6. The board of trustees of a sponsoring state university
308 or Florida College System institution under paragraph (a) is the
309 local educational agency for all charter schools it sponsors for
310 purposes of receiving federal funds and accepts full
311 responsibility for all local educational agency requirements and
312 the schools for which it will perform local educational agency
313 responsibilities. A student enrolled in a charter school that is
314 sponsored by a state university or Florida College System
315 institution may not be included in the calculation of the school
316 district's grade under s. 1008.34(5) for the school district in
317 which he or she resides.

318 **Section 4. Subsection (4), paragraphs (k), (l), and (m) of**
319 **subsection (5), paragraphs (a) and (h) of subsection (6), and**
320 **paragraphs (b) and (c) of subsection (11) of section 1002.333,**
321 **Florida Statutes, are amended, and paragraph (e) is added to**
322 **subsection (1) of that section, to read:**

323 1002.333 Persistently low-performing schools.—

324 (1) DEFINITIONS.—As used in this section, the term:

325 (e) "Sponsoring entity" has the same meaning as in s.

326 1002.33(5), provided that a state university and Florida College
327 System institution has been approved by the Department of
328 Education and has solicited applications and accepted a notice
329 of intent for a school of hope.

330 (4) ESTABLISHMENT OF SCHOOLS OF HOPE.—A hope operator
331 seeking to open a school of hope must submit a notice of intent
332 to the sponsoring entity to operate a school of hope in a ~~the~~
333 ~~school~~ district in which a persistently low-performing school
334 has been identified by the State Board of Education pursuant to
335 subsection (10) or in which a Florida Opportunity Zone is
336 located.

337 (a) The notice of intent must include:

- 338 1. An academic focus and plan.
- 339 2. A financial plan.
- 340 3. Goals and objectives for increasing student achievement
341 for the students from low-income families.
- 342 4. A completed or planned community outreach plan.
- 343 5. The organizational history of success in working with
344 students with similar demographics.
- 345 6. The grade levels to be served and enrollment
346 projections.
- 347 7. The proposed location or geographic area proposed for
348 the school consistent with the requirements of sub-subparagraphs
349 (1) (d) 1.a. and b.
- 350 8. A staffing plan.

351 (b) Notwithstanding the requirements of s. 1002.33, a
352 sponsoring entity ~~school district~~ shall enter into a
353 performance-based agreement with a hope operator to open schools
354 to serve students from persistently low-performing schools and
355 students residing in a Florida Opportunity Zone.

356 (5) PERFORMANCE-BASED AGREEMENT.—The following shall
357 comprise the entirety of the performance-based agreement:

358 (k) A requirement that any arrangement entered into to
359 borrow or otherwise secure funds for the school of hope from a
360 source other than the state or a sponsoring entity ~~school~~
361 ~~district~~ shall indemnify the state and the sponsoring entity
362 ~~school district~~ from any and all liability, including, but not
363 limited to, financial responsibility for the payment of the
364 principal or interest.

365 (l) A provision that any loans, bonds, or other financial
366 agreements are not obligations of the state or the sponsoring
367 entity ~~school district~~ but are obligations of the school of hope
368 and are payable solely from the sources of funds pledged by such
369 agreement.

370 (m) A prohibition on the pledge of credit or taxing power
371 of the state or the sponsoring entity ~~school district~~.

372 (6) STATUTORY AUTHORITY.—

373 (a) A school of hope or a nonprofit entity that operates
374 more than one school of hope through a performance-based
375 agreement with a sponsoring entity ~~school district~~ may be

376 designated as a local education agency by the department, if
377 requested, for the purposes of receiving federal funds and, in
378 doing so, accepts the full responsibility for all local
379 education agency requirements and the schools for which it will
380 perform local education agency responsibilities.

381 1. A nonprofit entity designated as a local education
382 agency may report its students to the department in accordance
383 with the definitions in s. 1011.61 and pursuant to the
384 department's procedures and timelines.

385 2. Students enrolled in a school established by a hope
386 operator designated as a local educational agency are not
387 eligible students for purposes of calculating the district grade
388 pursuant to s. 1008.34(5).

389 (h)1. A school of hope shall provide the sponsoring entity
390 ~~school district~~ with a concise, uniform, quarterly financial
391 statement summary sheet that contains a balance sheet and a
392 statement of revenue, expenditures, and changes in fund balance.
393 The balance sheet and the statement of revenue, expenditures,
394 and changes in fund balance shall be in the governmental fund
395 format prescribed by the Governmental Accounting Standards
396 Board. Additionally, a school of hope shall comply with the
397 annual audit requirement for charter schools in s. 218.39.

398 2. A school of hope is in compliance with subparagraph 1.
399 if it is operated by a nonprofit entity designated as a local
400 education agency and if the nonprofit submits to the sponsoring

401 entity ~~each school district in which it operates a school of~~
402 ~~hope:~~

403 a. A concise, uniform, quarterly financial statement
404 summary sheet that contains a balance sheet summarizing the
405 revenue, expenditures, and changes in fund balance for the
406 entity and for its schools of hope ~~within the school district.~~

407 b. An annual financial audit of the nonprofit which
408 includes all schools of hope it operates within this state and
409 which complies with s. 218.39 regarding audits of a school
410 board.

411 (11) STATE BOARD OF EDUCATION AUTHORITY AND OBLIGATIONS.—
412 Pursuant to Art. IX of the State Constitution, which prescribes
413 the duty of the State Board of Education to supervise the public
414 school system, the State Board of Education shall:

415 (b) Adopt a standard notice of intent and performance-
416 based agreement that must be used by hope operators and
417 sponsoring entities ~~district school boards~~ to eliminate
418 regulatory and bureaucratic barriers that delay access to high
419 quality schools for students in persistently low-performing
420 schools and students residing in Florida Opportunity Zones.

421 (c) Resolve disputes between a hope operator and a
422 sponsoring entity ~~school district~~ arising from a performance-
423 based agreement or a contract between a charter operator and a
424 school district under the requirements of s. 1008.33. The
425 Commissioner of Education shall appoint a special magistrate who

426 is a member of The Florida Bar in good standing and who has at
427 least 5 years' experience in administrative law. The special
428 magistrate shall hold hearings to determine facts relating to
429 the dispute and to render a recommended decision for resolution
430 to the State Board of Education. The recommendation may not
431 alter in any way the provisions of the performance-based
432 agreement under subsection (5). The special magistrate may
433 administer oaths and issue subpoenas on behalf of the parties to
434 the dispute or on his or her own behalf. Within 15 calendar days
435 after the close of the final hearing, the special magistrate
436 shall transmit a recommended decision to the State Board of
437 Education and to the representatives of both parties by
438 registered mail, return receipt requested. The State Board of
439 Education must approve or reject the recommended decision at its
440 next regularly scheduled meeting that is more than 7 calendar
441 days and no more than 30 days after the date the recommended
442 decision is transmitted. The decision by the State Board of
443 Education is a final agency action that may be appealed to the
444 District Court of Appeal, First District in accordance with s.
445 120.68. A charter school may recover attorney fees and costs if
446 the State Board of Education determines that the sponsoring
447 entity ~~school district~~ unlawfully implemented or otherwise
448 impeded implementation of the performance-based agreement
449 pursuant to this paragraph.

450 **Section 5.** This act shall take effect July 1, 2025.