



943592

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/19/2019	.	
	.	
	.	
	.	

The Committee on Appropriations (Lee) recommended the following:

1 **Senate Amendment to Amendment (782410) (with title**
2 **amendment)**

3
4 Delete lines 1882 - 1993

5 and insert:

6 Section 21. Subsection (6) of section 212.055, Florida
7 Statutes, is amended to read:

8 212.055 Discretionary sales surtaxes; legislative intent;
9 authorization and use of proceeds.—It is the legislative intent
10 that any authorization for imposition of a discretionary sales
11 surtax shall be published in the Florida Statutes as a



12 subsection of this section, irrespective of the duration of the
13 levy. Each enactment shall specify the types of counties
14 authorized to levy; the rate or rates which may be imposed; the
15 maximum length of time the surtax may be imposed, if any; the
16 procedure which must be followed to secure voter approval, if
17 required; the purpose for which the proceeds may be expended;
18 and such other requirements as the Legislature may provide.
19 Taxable transactions and administrative procedures shall be as
20 provided in s. 212.054.

21 (6) SCHOOL CAPITAL OUTLAY, TEACHER SALARY, AND SAFETY
22 SURTAX.—

23 (a) The school board in each county may levy, pursuant to
24 resolution conditioned to take effect only upon approval by a
25 majority vote of the electors of the county voting in a
26 referendum, a discretionary sales surtax at a rate that may not
27 exceed 0.5 percent.

28 (b) The resolution shall include a statement that provides
29 a brief and general description of the school capital outlay,
30 teacher salary, and school safety projects to be funded by the
31 surtax. The statement shall conform to the requirements of s.
32 101.161 and shall be placed on the ballot by the governing body
33 of the county. The following question shall be placed on the
34 ballot:

35
36 FOR THE CENTS TAX

37 AGAINST THE CENTS TAX
38



943592

39 (c) The resolution providing for the imposition of the
40 surtax shall set forth a plan for use of the surtax proceeds for
41 fixed capital expenditures or fixed capital costs associated
42 with the construction, reconstruction, or improvement of school
43 facilities and campuses which have a useful life expectancy of 5
44 or more years, and any land acquisition, land improvement,
45 design, and engineering costs related thereto, and limited
46 school safety-related expenses and teacher salaries described in
47 paragraph (e). Additionally, the plan shall include the costs of
48 retrofitting and providing for technology implementation,
49 including hardware and software, for the various sites within
50 the school district. Surtax revenues may be used for the purpose
51 of servicing bond indebtedness to finance projects authorized by
52 this subsection, and any interest accrued thereto may be held in
53 trust to finance such projects. Neither the proceeds of the
54 surtax nor any interest accrued thereto shall be used for
55 operational expenses except for the specified school safety-
56 related expenses and teacher salaries described in paragraph
57 (e).

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

61 (e) For purposes of this paragraph, no more than 30 percent
62 of revenues raised from the surtax may be expended on school
63 safety and security projects or teacher salaries approved by the
64 school board. School safety and security projects approved by
65 the school board are not limited to capital expenditures.
66 Annually, by October 1, the school board must report
67 expenditures on school safety and security projects, which must



943592

68 detail each project with a cost exceeding \$1,000, to the
69 Governor, the President of the Senate, and the Speaker of the
70 House of Representatives.

71 (f) The revenues of any surtax adopted pursuant to this
72 paragraph which was approved by the electors of the county
73 before July 1, 2018, may not be used for any expenditure
74 described in paragraph (e) until a new resolution outlining the
75 intent to expend revenues on such projects is adopted by the
76 electors of the county as required by this paragraph.

77 Section 22. Subsection (7) of section 212.054, Florida
78 Statutes, is amended to read:

79 212.054 Discretionary sales surtax; limitations,
80 administration, and collection.-

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

94 (b) In addition to the notification required by paragraph
95 (a), the governing body of any county proposing to levy a
96 discretionary sales surtax or the school board of any county



943592

97 proposing to levy the school capital outlay, teacher salary, and
98 safety surtax authorized by s. 212.055(6) shall notify the
99 department by October 1 if the referendum or consideration of
100 the ordinance that would result in imposition, termination, or
101 rate change of the surtax is scheduled to occur on or after
102 October 1 of that year. Failure to timely provide such
103 notification to the department shall result in the delay of the
104 effective date for a period of 1 year.

105 Section 23. Section 1011.715, Florida Statutes, is amended
106 to read:

107 1011.715 Resolution regarding school capital outlay
108 surcharge.—The resolution of a district school board providing
109 for the imposition of the school capital outlay, teacher salary,
110 and safety surtax authorized in s. 212.055(6) may include a
111 covenant by the district school board to decrease the capital
112 local school property tax levied pursuant to s. 1011.71(2) and
113 to maintain that tax at the reduced millage as long as the
114 surtax is in effect. The resolution may also provide that the
115 surtax shall sunset on December 31 of any year in which the
116 district school board levies the capital property tax under s.
117 1011.71(2) at a millage rate in excess of the reduced millage
118 rate promised in the resolution. Finally, if the surtax revenues
119 are pledged to service bonded indebtedness, the district school
120 board may covenant not to levy the capital property tax under s.
121 1011.71(2) at a millage rate in excess of the reduced millage
122 rate promised in the resolution.

123 Section 24. Paragraph (a) of subsection (2) of section
124 1013.736, Florida Statutes, is amended to read:

125 1013.736 District Effort Recognition Program.—



943592

126 (2) ELIGIBILITY.—Annually, the Department of Education
127 shall determine each district's compliance with the provisions
128 of s. 1003.03 and determine the district's eligibility to
129 receive a district effort recognition grant for local school
130 facilities projects pursuant to this section. Districts shall be
131 eligible for a district effort recognition grant based upon
132 participation in any of the following:

133 (a) The district levies a half-cent school capital outlay,
134 teacher salary, and safety surtax authorized in s. 212.055(6).

135 Section 25. Paragraph (a) of subsection (2) and paragraphs
136 (b), (c), and (d) of subsection (6) of section 1013.64, Florida
137 Statutes, are amended to read:

138 1013.64 Funds for comprehensive educational plant needs;
139 construction cost maximums for school district capital
140 projects.—Allocations from the Public Education Capital Outlay
141 and Debt Service Trust Fund to the various boards for capital
142 outlay projects shall be determined as follows:

143 (2) (a) The department shall establish, as a part of the
144 Public Education Capital Outlay and Debt Service Trust Fund, a
145 separate account, in an amount determined by the Legislature, to
146 be known as the "Special Facility Construction Account." The
147 Special Facility Construction Account shall be used to provide
148 necessary construction funds to school districts which have
149 urgent construction needs but which lack sufficient resources at
150 present, and cannot reasonably anticipate sufficient resources
151 within the period of the next 3 years, for these purposes from
152 currently authorized sources of capital outlay revenue. A school
153 district requesting funding from the Special Facility
154 Construction Account shall submit one specific construction



943592

155 project, not to exceed one complete educational plant, to the
156 Special Facility Construction Committee. A district may not
157 receive funding for more than one approved project in any 3-year
158 period or while any portion of the district's participation
159 requirement is outstanding. The first year of the 3-year period
160 shall be the first year a district receives an appropriation.
161 The department shall encourage a construction program that
162 reduces the average size of schools in the district. The request
163 must meet the following criteria to be considered by the
164 committee:

165 1. The project must be deemed a critical need and must be
166 recommended for funding by the Special Facility Construction
167 Committee. Before developing construction plans for the proposed
168 facility, the district school board must request a
169 preapplication review by the Special Facility Construction
170 Committee or a project review subcommittee convened by the chair
171 of the committee to include two representatives of the
172 department and two staff members from school districts not
173 eligible to participate in the program. A school district may
174 request a preapplication review at any time; however, if the
175 district school board seeks inclusion in the department's next
176 annual capital outlay legislative budget request, the
177 preapplication review request must be made before February 1.
178 Within 90 days after receiving the preapplication review
179 request, the committee or subcommittee must meet in the school
180 district to review the project proposal and existing facilities.
181 To determine whether the proposed project is a critical need,
182 the committee or subcommittee shall consider, at a minimum, the
183 capacity of all existing facilities within the district as



943592

184 determined by the Florida Inventory of School Houses; the
185 district's pattern of student growth; the district's existing
186 and projected capital outlay full-time equivalent student
187 enrollment as determined by the demographic, revenue, and
188 education estimating conferences established in s. 216.136; the
189 district's existing satisfactory student stations; the use of
190 all existing district property and facilities; grade level
191 configurations; and any other information that may affect the
192 need for the proposed project.

193 2. The construction project must be recommended in the most
194 recent survey or survey amendment cooperatively prepared by the
195 district and the department, and approved by the department
196 under the rules of the State Board of Education. If a district
197 employs a consultant in the preparation of a survey or survey
198 amendment, the consultant may not be employed by or receive
199 compensation from a third party that designs or constructs a
200 project recommended by the survey.

201 3. The construction project must appear on the district's
202 approved project priority list under the rules of the State
203 Board of Education.

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

207 5. The district shall have developed a district school
208 board adopted list of facilities that do not exceed the norm for
209 net square feet occupancy requirements under the State
210 Requirements for Educational Facilities, using all possible
211 programmatic combinations for multiple use of space to obtain
212 maximum daily use of all spaces within the facility under



213 consideration.

214 6. Upon construction, the total cost per student station,
215 including change orders, must not exceed the cost per student
216 station as provided in subsection (6) except for cost overruns
217 created by a disaster as defined in s. 252.34 or an
218 unforeseeable circumstance beyond the district's control as
219 determined by the Special Facility Construction Committee.

220 7. There shall be an agreement signed by the district
221 school board stating that it will advertise for bids within 30
222 days of receipt of its encumbrance authorization from the
223 department.

224 8. For construction projects for which Special Facilities
225 Construction Account funding is sought before the 2019-2020
226 fiscal year, the district shall, at the time of the request and
227 for a continuing period necessary to meet the district's
228 participation requirement, levy the maximum millage against its
229 nonexempt assessed property value as allowed in s. 1011.71(2) or
230 shall raise an equivalent amount of revenue from the school
231 capital outlay, teacher salary, and safety surtax authorized
232 under s. 212.055(6). Beginning with construction projects for
233 which Special Facilities Construction Account funding is sought
234 in the 2019-2020 fiscal year, the district shall, for a minimum
235 of 3 years before submitting the request and for a continuing
236 period necessary to meet its participation requirement, levy the
237 maximum millage against the district's nonexempt assessed
238 property value as authorized under s. 1011.71(2) or shall raise
239 an equivalent amount of revenue from the school capital outlay,
240 teacher salary, and safety surtax authorized under s.
241 212.055(6). Any district with a new or active project, funded



943592

242 under the provisions of this subsection, shall be required to
243 budget no more than the value of 1 mill per year to the project
244 until the district's participation requirement relating to the
245 local discretionary capital improvement millage or the
246 equivalent amount of revenue from the school capital outlay,
247 teacher salary, and safety surtax is satisfied.

248
249 ===== T I T L E A M E N D M E N T =====

250 And the title is amended as follows:

251 Delete line 2402

252 and insert:

253 amending s. 212.055, F.S.; revising the purposes of a
254 specified surtax to include teacher salaries and
255 school safety; providing an expenditure limit of a
256 specified percentage of revenues from the surtax;
257 requiring school boards to annually report certain
258 expenditures to the Governor and the Legislature by a
259 specified date; prohibiting the expenditure of certain
260 revenues until electors of a county adopt a
261 resolution; amending ss. 212.054, 1011.715, and
262 1013.736, F.S.; conforming provisions to changes made
263 by the act; amending s. 1013.64, F.S.; conforming a
264 provision to changes made by the act; revising the
265 information