

1 A bill to be entitled
 2 An act relating to school district taxation; amending s.
 3 1011.71, F.S.; authorizing certain expenditures from
 4 district school tax revenues to pay property and casualty
 5 insurance premiums; amending s. 200.065, F.S., relating to
 6 the method of fixing millage, to conform; providing for
 7 future repeal; providing an effective date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Subsection (2) and paragraph (a) of subsection
 12 (5) of section 1011.71, Florida Statutes, as amended by sections
 13 17 and 18 of chapter 2003-399, Laws of Florida, are amended to
 14 read:

15 1011.71 District school tax.--

16 (2) In addition to the maximum millage levy as provided in
 17 subsection (1), each school board may levy not more than 2 mills
 18 against the taxable value for school purposes to fund:

19 (a) New construction and remodeling projects, as set forth
 20 in s. 1013.64(3)(b) and (6)(b) and included in the district's
 21 educational plant survey pursuant to s. 1013.31, without regard
 22 to prioritization, sites and site improvement or expansion to
 23 new sites, existing sites, auxiliary facilities, athletic
 24 facilities, or ancillary facilities.

25 (b) Maintenance, renovation, and repair of existing school
 26 plants or of leased facilities to correct deficiencies pursuant
 27 to s. 1013.15(2).

28 (c) The purchase, lease-purchase, or lease of school
 29 buses; drivers' education vehicles; motor vehicles used for the
 30 maintenance or operation of plants and equipment; security
 31 vehicles; or vehicles used in storing or distributing materials
 32 and equipment.

33 (d) The purchase, lease-purchase, or lease of new and
 34 replacement equipment.

35 (e) Payments for educational facilities and sites due
 36 under a lease-purchase agreement entered into by a district
 37 school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2), not
 38 exceeding, in the aggregate, an amount equal to three-fourths of
 39 the proceeds from the millage levied by a district school board
 40 pursuant to this subsection.

41 (f) Payment of loans approved pursuant to ss. 1011.14 and
 42 1011.15.

43 (g) Payment of costs directly related to complying with
 44 state and federal environmental statutes, rules, and regulations
 45 governing school facilities.

46 (h) Payment of costs of leasing relocatable educational
 47 facilities, of renting or leasing educational facilities and
 48 sites pursuant to s. 1013.15(2), or of renting or leasing
 49 buildings or space within existing buildings pursuant to s.
 50 1013.15(4).

51 (i) Payment of premiums for property and casualty
 52 insurance necessary to insure the educational plants of the
 53 school district. This paragraph shall be repealed on July 1,
 54 2006.

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56 | Violations of these expenditure provisions shall result in an
57 | equal dollar reduction in the Florida Education Finance Program
58 | (FEFP) funds for the violating district in the fiscal year
59 | following the audit citation.

60 | (5)(a) It is the intent of the Legislature that, by July
61 | 1, 2003, revenue generated by the millage levy authorized by
62 | subsection (2) should be used only for the costs of
63 | construction, renovation, remodeling, maintenance, and repair of
64 | the educational plant; for the purchase, lease, or lease-
65 | purchase of equipment, educational plants, and construction
66 | materials directly related to the delivery of student
67 | instruction; for the rental or lease of existing buildings, or
68 | space within existing buildings, originally constructed or used
69 | for purposes other than education, for conversion to use as
70 | educational facilities; for property and casualty insurance
71 | premiums necessary to insure the educational plants of the
72 | school district; for the opening day collection for the library
73 | media center of a new school; for the purchase, lease-purchase,
74 | or lease of school buses; and for servicing of payments related
75 | to certificates of participation issued for any purpose prior to
76 | the effective date of this act. Costs associated with the lease-
77 | purchase of equipment, educational plants, and school buses may
78 | include the issuance of certificates of participation on or
79 | after the effective date of this act and the servicing of
80 | payments related to certificates so issued. For purposes of this
81 | section, "maintenance and repair" is defined in s. 1013.01.

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83 | A district that violates these expenditure restrictions shall
84 | have an equal dollar reduction in funds appropriated to the
85 | district under s. 1011.62 in the fiscal year following the audit
86 | citation. The expenditure restrictions do not apply to any
87 | school district that certifies to the Commissioner of Education
88 | that all of the district's instructional space needs for the
89 | next 5 years can be met from capital outlay sources that the
90 | district reasonably expects to receive during the next 5 years
91 | or from alternative scheduling or construction, leasing,
92 | rezoning, or technological methodologies that exhibit sound
93 | management.

94 | Section 2. Subsection (9) of section 200.065, Florida
95 | Statutes, is amended to read:

96 | 200.065 Method of fixing millage.--

97 | (9)(a) In addition to the notice required in subsection
98 | (3), a district school board shall publish a second notice of
99 | intent to levy additional taxes under s. 1011.71(2). Such
100 | notice shall specify the projects or number of school buses
101 | anticipated to be funded by such additional taxes and shall be
102 | published in the size, within the time periods, adjacent to, and
103 | in substantial conformity with the advertisement required under
104 | subsection (3). The projects shall be listed in priority within
105 | each category as follows: construction and remodeling;
106 | maintenance, renovation, and repair; motor vehicle purchases;
107 | new and replacement equipment; payments for educational
108 | facilities and sites due under a lease-purchase agreement;
109 | payments for renting and leasing educational facilities and
110 | sites; payments of loans approved pursuant to ss. 1011.14 and

111 1011.15; payment of costs of compliance with environmental
 112 statutes and regulations; ~~and~~ payment of costs of leasing
 113 relocatable educational facilities; and payment of premiums for
 114 property and casualty insurance necessary to insure the
 115 educational plants of the school district. The property and
 116 casualty insurance provision of this paragraph shall be repealed
 117 on July 1, 2006. The additional notice shall be in the following
 118 form, except that if the district school board is proposing to
 119 levy the same millage under s. 1011.71(2) which it levied in the
 120 prior year, the words "continue to" shall be inserted before the
 121 word "impose" in the first sentence, and except that the second
 122 sentence of the second paragraph shall be deleted if the
 123 district is advertising pursuant to paragraph (3)(e):

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 125 NOTICE OF TAX FOR SCHOOL
 126 CAPITAL OUTLAY
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128 The . . . (name of school district) . . . will soon
 129 consider a measure to impose a . . . (number) . . . mill
 130 property tax for the capital outlay projects listed herein.

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

136 The capital outlay tax will generate approximately \$. . .
 137 (amount) . . . , to be used for the following projects:
 138 . . . (list of capital outlay projects) . . .

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 140 All concerned citizens are invited to a public hearing to
 141 be held on . . . (date and time) . . . at . . . (meeting
 142 place)

143 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
 144 made at this hearing.

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 146 (b) In the event a school district needs to amend the list
 147 of capital outlay projects previously advertised and adopted, a
 148 notice of intent to amend the notice of tax for school capital
 149 outlay shall be published in conformity with the advertisement
 150 required in subsection (3). A public hearing to adopt the
 151 amended project list shall be held not less than 2 days nor more
 152 than 5 days after the day the advertisement is first published.
 153 The projects should be listed under each category of new,
 154 amended, or deleted projects in the same order as required in
 155 paragraph (a). The notice shall appear in the following form,
 156 except that any of the categories of new, amended, or deleted
 157 projects may be omitted if not appropriate for the changes
 158 proposed:

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 160 AMENDED NOTICE OF TAX FOR
 161 SCHOOL CAPITAL OUTLAY

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 163 The School Board of . . . (name) . . . County will soon
 164 consider a measure to amend the use of property tax for the
 165 capital outlay projects previously advertised for the . . .
 166 (year) . . . to . . . (year) . . . school year.

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New projects to be funded:
. . . (list of capital outlay projects) . . .

Amended projects to be funded:
. . . (list of capital outlay projects) . . .

Projects to be deleted:
. . . (list of capital outlay projects) . . .

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

A DECISION on the proposed amendment to the projects funded
from CAPITAL OUTLAY TAXES will be made at this meeting.

Section 3. This act shall take effect July 1, 2004.