1 A bill to be entitled 2 An act relating to use of school district millage; 3 amending ss. 200.065 and 1011.71, F.S.; expanding 4 authorized school board millage levy funding to include 5 payment of premiums for property and casualty insurance necessary to insure school district educational plants; 6 7 limiting expenditures of operating revenues; providing an effective date. 8 9 10 Be It Enacted by the Legislature of the State of Florida: 11 12 Section 1. Paragraph (a) of subsection (9) of section 200.065, Florida Statutes, is amended to read: 13 14 200.065 Method of fixing millage.--15 In addition to the notice required in subsection (9)(a) 16 (3), a district school board shall publish a second notice of 17 intent to levy additional taxes under s. 1011.71(2). Such notice 18 shall specify the projects or number of school buses anticipated 19 to be funded by such additional taxes and shall be published in the size, within the time periods, adjacent to, and in 20 21 substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within 22 23 each category as follows: construction and remodeling; 24 maintenance, renovation, and repair; motor vehicle purchases; 25 new and replacement equipment; payments for educational 26 facilities and sites due under a lease-purchase agreement; 27 payments for renting and leasing educational facilities and sites; payments of loans approved pursuant to ss. 1011.14 and 28 Page 1 of 5

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29 1011.15; payment of costs of compliance with environmental 30 statutes and regulations; payment of premiums for property and 31 casualty insurance necessary to insure the educational plants of 32 the school district; payment of costs of leasing relocatable educational facilities; and payments to private entities to 33 offset the cost of school buses pursuant to s. 1011.71(2)(i). 34 35 The additional notice shall be in the following form, except 36 that if the district school board is proposing to levy the same 37 millage under s. 1011.71(2) which it levied in the prior year, 38 the words "continue to" shall be inserted before the word "impose" in the first sentence, and except that the second 39 40 sentence of the second paragraph shall be deleted if the 41 district is advertising pursuant to paragraph (3)(e): 42 43 NOTICE OF TAX FOR SCHOOL 44 CAPITAL OUTLAY 45 (name of school district) will soon consider a 46 The 47 measure to impose a (number) mill property tax for the

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

54 The capital outlay tax will generate approximately \$ 55 (amount) , to be used for the following projects: 56

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capital outlay projects listed herein.

HB 481 2006 57 (list of capital outlay projects) 58 59 All concerned citizens are invited to a public hearing to 60 be held on (date and time) at (meeting place) 61 A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing. 62 63 Section 2. Paragraph (j) is added to subsection (2) of 64 section 1011.71, Florida Statutes, and paragraph (a) of 65 subsection (5) of that section is amended, to read: 1011.71 District school tax.--66 In addition to the maximum millage levy as provided in 67 (2) subsection (1), each school board may levy not more than 2 mills 68 69 against the taxable value for school purposes to fund: 70 (j) Payment of premiums for property and casualty 71 insurance necessary to insure the educational plants of the 72 school district. 73 Violations of these expenditure provisions shall result in an 74 75 equal dollar reduction in the Florida Education Finance Program 76 (FEFP) funds for the violating district in the fiscal year 77 following the audit citation. 78 (5)(a) It is the intent of the Legislature that, by July 79 1, 2003, revenue generated by the millage levy authorized by 80 subsection (2) should be used only for the costs of 81 construction, renovation, remodeling, maintenance, and repair of 82 the educational plant; for the purchase, lease, or lease-83 purchase of equipment, educational plants, and construction materials directly related to the delivery of student 84 Page 3 of 5

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85 instruction; for the rental or lease of existing buildings, or 86 space within existing buildings, originally constructed or used 87 for purposes other than education, for conversion to use as educational facilities; for payment of premiums for property and 88 89 casualty insurance necessary to insure the educational plants of 90 the school district; for the opening day collection for the 91 library media center of a new school; for the purchase, lease-92 purchase, or lease of school buses or the payment to a private 93 entity to offset the cost of school buses pursuant to paragraph 94 (2)(i); and for servicing of payments related to certificates of participation issued for any purpose prior to the effective date 95 of this act. Costs associated with the lease-purchase of 96 equipment, educational plants, and school buses may include the 97 98 issuance of certificates of participation on or after the 99 effective date of this act and the servicing of payments related 100 to certificates so issued. For purposes of this section, 101 "maintenance and repair" is defined in s. 1013.01. Each year operating revenues are made available through the payment of 102 103 property and casualty insurance premiums from revenues generated 104 under this subsection or subsection (2), such operating revenues 105 may be expended only for nonrecurring operational expenditures of the school district. 106

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108 A district that violates these expenditure restrictions shall 109 have an equal dollar reduction in funds appropriated to the 110 district under s. 1011.62 in the fiscal year following the audit 111 citation. The expenditure restrictions do not apply to any 112 school district that certifies to the Commissioner of Education Page 4 of 5

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113 that all of the district's instructional space needs for the 114 next 5 years can be met from capital outlay sources that the 115 district reasonably expects to receive during the next 5 years 116 or from alternative scheduling or construction, leasing, 117 rezoning, or technological methodologies that exhibit sound 118 management.

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Section 3. This act shall take effect July 1, 2006.

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