The Committee on Appropriations (Lee) recommended the following:

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

Delete lines 1882 - 1993 and insert:

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

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

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

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

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

....FOR THE ....CENTS TAX

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

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

(e) For purposes of this paragraph, no more than 30 percent of revenues raised from the surtax may be expended on school safety and security projects or teacher salaries approved by the school board. School safety and security projects approved by the school board are not limited to capital expenditures. Annually, by October 1, the school board must report expenditures on school safety and security projects, which must
detail each project with a cost exceeding $1,000, to the
Governor, the President of the Senate, and the Speaker of the
House of Representatives.

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

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

212.054 Discretionary sales surtax; limitations,
administration, and collection.—

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

(b) In addition to the notification required by paragraph
(a), the governing body of any county proposing to levy a
discretionary sales surtax or the school board of any county
proposing to levy the school capital outlay, teacher salary, and safety surtax authorized by s. 212.055(6) shall notify the department by October 1 if the referendum or consideration of the ordinance that would result in imposition, termination, or rate change of the surtax is scheduled to occur on or after October 1 of that year. Failure to timely provide such notification to the department shall result in the delay of the effective date for a period of 1 year.

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

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

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

1013.736 District Effort Recognition Program.—
(2) ELIGIBILITY.—Annually, the Department of Education shall determine each district’s compliance with the provisions of s. 1003.03 and determine the district’s eligibility to receive a district effort recognition grant for local school facilities projects pursuant to this section. Districts shall be eligible for a district effort recognition grant based upon participation in any of the following:

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

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

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

(2)(a) The department shall establish, as a part of the Public Education Capital Outlay and Debt Service Trust Fund, a separate account, in an amount determined by the Legislature, to be known as the “Special Facility Construction Account.” The Special Facility Construction Account shall be used to provide necessary construction funds to school districts which have urgent construction needs but which lack sufficient resources at present, and cannot reasonably anticipate sufficient resources within the period of the next 3 years, for these purposes from currently authorized sources of capital outlay revenue. A school district requesting funding from the Special Facility Construction Account shall submit one specific construction
project, not to exceed one complete educational plant, to the
Special Facility Construction Committee. A district may not
receive funding for more than one approved project in any 3-year
period or while any portion of the district's participation
requirement is outstanding. The first year of the 3-year period
shall be the first year a district receives an appropriation.
The department shall encourage a construction program that
reduces the average size of schools in the district. The request
must meet the following criteria to be considered by the
committee:

1. The project must be deemed a critical need and must be
recommended for funding by the Special Facility Construction
Committee. Before developing construction plans for the proposed
facility, the district school board must request a
preapplication review by the Special Facility Construction
Committee or a project review subcommittee convened by the chair
of the committee to include two representatives of the
department and two staff members from school districts not
eligible to participate in the program. A school district may
request a preapplication review at any time; however, if the
district school board seeks inclusion in the department's next
annual capital outlay legislative budget request, the
preapplication review request must be made before February 1.
Within 90 days after receiving the preapplication review
request, the committee or subcommittee must meet in the school
district to review the project proposal and existing facilities.
To determine whether the proposed project is a critical need,
the committee or subcommittee shall consider, at a minimum, the
capacity of all existing facilities within the district as
determined by the Florida Inventory of School Houses; the
district’s pattern of student growth; the district’s existing
and projected capital outlay full-time equivalent student
enrollment as determined by the demographic, revenue, and
education estimating conferences established in s. 216.136; the
district’s existing satisfactory student stations; the use of
all existing district property and facilities; grade level
configurations; and any other information that may affect the
need for the proposed project.

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

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

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

5. The district shall have developed a district school
board adopted list of facilities that do not exceed the norm for
net square feet occupancy requirements under the State
Requirements for Educational Facilities, using all possible
programmatic combinations for multiple use of space to obtain
maximum daily use of all spaces within the facility under
6. Upon construction, the total cost per student station, including change orders, must not exceed the cost per student station as provided in subsection (6) except for cost overruns created by a disaster as defined in s. 252.34 or an unforeseeable circumstance beyond the district’s control as determined by the Special Facility Construction Committee.

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

8. For construction projects for which Special Facilities Construction Account funding is sought before the 2019-2020 fiscal year, the district shall, at the time of the request and for a continuing period necessary to meet the district’s participation requirement, levy the maximum millage against its nonexempt assessed property value as allowed in s. 1011.71(2) or shall raise an equivalent amount of revenue from the school capital outlay, teacher salary, and safety surtax authorized under s. 212.055(6). Beginning with construction projects for which Special Facilities Construction Account funding is sought in the 2019-2020 fiscal year, the district shall, for a minimum of 3 years before submitting the request and for a continuing period necessary to meet its participation requirement, levy the maximum millage against the district’s nonexempt assessed property value as authorized under s. 1011.71(2) or shall raise an equivalent amount of revenue from the school capital outlay, teacher salary, and safety surtax authorized under s. 212.055(6). Any district with a new or active project, funded
under the provisions of this subsection, shall be required to budget no more than the value of 1 mill per year to the project until the district’s participation requirement relating to the local discretionary capital improvement millage or the equivalent amount of revenue from the school capital outlay, teacher salary, and safety surtax is satisfied.

Are the title is amended as follows:

Delete line 2402 and insert:

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