



459292

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/04/2023	.	
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The Committee on Education Pre-K -12 (Boyd) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 16 - 208

and insert:

Section 1. Paragraphs (b) and (c) of subsection (6) of section 212.055, Florida Statutes, are 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



459292

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

20 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

21 (b) The resolution must include a statement that provides a  
22 brief and general description of the school capital outlay  
23 projects to be funded by the surtax. The resolution must include  
24 a statement that the revenues collected must be shared with  
25 eligible charter schools based on their proportionate share of  
26 the total school district capital outlay full-time equivalent  
27 enrollment as adopted by the Education Estimating Conference  
28 established in s. 216.136 enrollment. The statement must conform  
29 to the requirements of s. 101.161 and ~~shall~~ be placed on the  
30 ballot by the governing body of the county. The following  
31 question must ~~shall~~ be placed on the ballot:  
32

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

34       ....AGAINST THE                                   ....CENTS TAX

35  
36 (c) The resolution providing for the imposition of the  
37 surtax must set forth a plan for use of the surtax proceeds for



38 fixed capital expenditures or fixed capital costs associated  
39 with the construction, reconstruction, or improvement of school  
40 facilities and campuses which have a useful life expectancy of 5  
41 or more years, and any land acquisition, land improvement,  
42 design, and engineering costs related thereto, or any purchase,  
43 lease-purchase, lease, or maintenance of school buses, as  
44 defined in s. 1006.25, which have a life expectancy of 5 years  
45 or more. Additionally, the plan shall include the costs of  
46 retrofitting and providing for technology implementation,  
47 including hardware and software, for the various sites within  
48 the school district. Surtax revenues may be used to service bond  
49 indebtedness to finance projects authorized by this subsection,  
50 and any interest accrued thereto may be held in trust to finance  
51 such projects. Neither the proceeds of the surtax nor any  
52 interest accrued thereto shall be used for operational expenses.  
53 Surtax revenues shared with charter schools shall be expended by  
54 the charter school in a manner consistent with the allowable  
55 uses set forth in s. 1013.62(5) ~~s. 1013.62(4)~~. All revenues and  
56 expenditures shall be accounted for in a charter school's  
57 monthly or quarterly financial statement pursuant to s.  
58 1002.33(9). The eligibility of a charter school to receive funds  
59 under this subsection shall be determined in accordance with s.  
60 1013.62(1). If a school's charter is not renewed or is  
61 terminated and the school is dissolved under the provisions of  
62 law under which the school was organized, any unencumbered funds  
63 received under this subsection shall revert to the sponsor.

64 Section 2. Notwithstanding the expiration date in section 5  
65 of chapter 2022-157, Laws of Florida, present subsections (4)  
66 through (7) of section 1013.62, Florida Statutes, are



67 redesignated as subsections (5) through (8), respectively, a new  
68 subsection (4) is added to that section, subsection (1) of that  
69 section is amended, and subsections (2) and (3) of that section  
70 are reenacted, to read:

71 1013.62 Charter schools capital outlay funding.-

72 (1) ~~For the 2022-2023 fiscal year, charter school capital~~  
73 ~~outlay funding shall consist of state funds appropriated in the~~  
74 ~~2022-2023 General Appropriations Act. Beginning in fiscal year~~  
75 ~~2023-2024,~~ Charter school capital outlay funding shall consist  
76 of state funds when such funds are appropriated in the General  
77 Appropriations Act and revenue resulting from the discretionary  
78 millage authorized in s. 1011.71(2) if, except as provided in  
79 subsection (4), the amount of state funds appropriated for  
80 charter school capital outlay in any fiscal year is less than  
81 the average charter school capital outlay funds per unweighted  
82 full-time equivalent student for the 2018-2019 fiscal year,  
83 multiplied by the estimated number of charter school students  
84 for the applicable fiscal year, and adjusted by changes in the  
85 Consumer Price Index issued by the United States Department of  
86 Labor from the previous fiscal year. Nothing in this subsection  
87 prohibits a school district from distributing to charter schools  
88 funds resulting from the discretionary millage authorized in s.  
89 1011.71(2).

90 (a) To be eligible to receive capital outlay funds, a  
91 charter school must:

92 1.a. Have been in operation for 2 or more years;

93 b. Be governed by a governing board established in the  
94 state for 2 or more years which operates both charter schools  
95 and conversion charter schools within the state;



459292

96 c. Be an expanded feeder chain of a charter school within  
97 the same school district that is currently receiving charter  
98 school capital outlay funds;

99 d. Have been accredited by a regional accrediting  
100 association as defined by State Board of Education rule;

101 e. Serve students in facilities that are provided by a  
102 business partner for a charter school-in-the-workplace pursuant  
103 to s. 1002.33(15) (b); or

104 f. Be operated by a hope operator pursuant to s. 1002.333.

105 2. Have an annual audit that does not reveal any of the  
106 financial emergency conditions provided in s. 218.503(1) for the  
107 most recent fiscal year for which such audit results are  
108 available.

109 3. Have satisfactory student achievement based on state  
110 accountability standards applicable to the charter school.

111 4. Have received final approval from its sponsor pursuant  
112 to s. 1002.33 for operation during that fiscal year.

113 5. Serve students in facilities that are not provided by  
114 the charter school's sponsor.

115 (b) A charter school is not eligible to receive capital  
116 outlay funds if it was created by the conversion of a public  
117 school and operates in facilities provided by the charter  
118 school's sponsor for a nominal fee, or at no charge, or if it is  
119 directly or indirectly operated by the school district.

120 (2) The department shall use the following calculation  
121 methodology to allocate state funds appropriated in the General  
122 Appropriations Act to eligible charter schools:

123 (a) Eligible charter schools shall be grouped into  
124 categories based on their student populations according to the



459292

125 following criteria:

126       1. Seventy-five percent or greater who are eligible for  
127 free or reduced-price school meals under the National School  
128 Lunch Program or, for schools operating programs under the  
129 Community Eligibility Provision of the Healthy, Hunger-Free Kids  
130 Act of 2010, an equivalent percentage of the student population  
131 eligible for free and reduced-price meals as determined by  
132 applying the multiplier authorized under the National School  
133 Lunch Act, 42 U.S.C. s. 1759a(a)(1)(F)(vii), to the number of  
134 students reported for direct certification.

135       2. Twenty-five percent or greater with disabilities as  
136 defined in state board rule and consistent with the requirements  
137 of the Individuals with Disabilities Education Act.

138       (b) If an eligible charter school does not meet the  
139 criteria for either category under paragraph (a), its FTE shall  
140 be provided as the base amount of funding and shall be assigned  
141 a weight of 1.0. An eligible charter school that meets the  
142 criteria under subparagraph (a)1. or subparagraph (a)2. shall be  
143 provided an additional 25 percent above the base funding amount,  
144 and the total FTE shall be multiplied by a weight of 1.25. An  
145 eligible charter school that meets the criteria under both  
146 subparagraphs (a)1. and (a)2. shall be provided an additional 50  
147 percent above the base funding amount, and the FTE for that  
148 school shall be multiplied by a weight of 1.5.

149       (c) The state appropriation for charter school capital  
150 outlay shall be divided by the total weighted FTE for all  
151 eligible charter schools to determine the base charter school  
152 per weighted FTE allocation amount. The per weighted FTE  
153 allocation amount shall be multiplied by the weighted FTE to



154 determine each charter school's capital outlay allocation.

155 (d) The department shall calculate the eligible charter  
156 school funding allocations. Funds shall be allocated using full-  
157 time equivalent membership from the second and third enrollment  
158 surveys and free and reduced-price school lunch data. The  
159 department shall recalculate the allocations periodically based  
160 on the receipt of revised information, on a schedule established  
161 by the Commissioner of Education.

162 (e) The department shall distribute capital outlay funds  
163 monthly, beginning in the first quarter of the fiscal year,  
164 based on one-twelfth of the amount the department reasonably  
165 expects the charter school to receive during that fiscal year.  
166 The commissioner shall adjust subsequent distributions as  
167 necessary to reflect each charter school's recalculated  
168 allocation.

169 (3) If the school board levies the discretionary millage  
170 authorized in s. 1011.71(2), and the state funds appropriated  
171 for charter school capital outlay in any fiscal year are less  
172 than the average charter school capital outlay funds per  
173 unweighted full-time equivalent student for the 2018-2019 fiscal  
174 year, multiplied by the estimated number of charter school  
175 students for the applicable fiscal year, and adjusted by changes  
176 in the Consumer Price Index issued by the United States  
177 Department of Labor from the previous fiscal year, the  
178 department shall use the following calculation methodology to  
179 determine the amount of revenue that a school district must  
180 distribute to each eligible charter school:

181 (a) Reduce the total discretionary millage revenue by the  
182 school district's annual debt service obligation incurred as of



459292

183 March 1, 2017, which has not been subsequently retired, and any  
184 amount of participation requirement pursuant to s.  
185 1013.64(2)(a)8. that is being satisfied by revenues raised by  
186 the discretionary millage.

187 (b) Divide the school district's adjusted discretionary  
188 millage revenue by the district's total capital outlay full-time  
189 equivalent membership and the total number of unweighted full-  
190 time equivalent students of each eligible charter school to  
191 determine a capital outlay allocation per full-time equivalent  
192 student.

193 (c) Multiply the capital outlay allocation per full-time  
194 equivalent student by the total number of full-time equivalent  
195 students of each eligible charter school to determine the  
196 capital outlay allocation for each charter school.

197 (d) If applicable, reduce the capital outlay allocation  
198 identified in paragraph (c) by the total amount of state funds  
199 allocated to each eligible charter school in subsection (2) to  
200 determine the maximum calculated capital outlay allocation.

201 (e) School districts shall distribute capital outlay funds  
202 to charter schools no later than February 1 of each year, as  
203 required by this subsection, based on the amount of funds  
204 received by the district school board. School districts shall  
205 distribute any remaining capital outlay funds, as required by  
206 this subsection, upon the receipt of such funds until the total  
207 amount calculated pursuant to this subsection is distributed.

208  
209 By October 1 of each year, each school district shall certify to  
210 the department the amount of debt service and participation  
211 requirement that complies with the requirement of paragraph (a)





459292

212 and can be reduced from the total discretionary millage revenue.  
213 The Auditor General shall verify compliance with the  
214 requirements of paragraph (a) and s. 1011.71(2)(e) during  
215 scheduled operational audits of school districts.

216 (4) Beginning in the 2023-2024 fiscal year, if the state  
217 funds appropriated for charter school capital outlay in any  
218 fiscal year are equal to or greater than the average charter  
219 school capital outlay funds per unweighted full-time equivalent  
220 student for the 2018-2019 fiscal year, multiplied by the  
221 estimated number of charter school students for the applicable  
222 fiscal year, and adjusted by changes in the Consumer Price Index  
223 issued by the United States Department of Labor from the  
224 previous fiscal year, district school boards that levy the  
225 discretionary millage authorized in s. 1011.71(2) and have a  
226 combined total of all capital outlay full-time equivalent  
227 membership and total unweighted full-time equivalent students of  
228 eligible charter schools which exceeds 100,000 must share an  
229 amount of their eligible local funds with eligible charter  
230 schools that are operated by a not-for-profit entity. The  
231 department shall use the following calculation methodology to  
232 determine the amount of revenue that a school district must  
233 distribute pursuant to this subsection to each eligible charter  
234 school:

235 (a)1. Reduce the school district's total discretionary  
236 millage revenue by the school district's annual debt service  
237 obligation incurred as of March 1, 2017, which has not been  
238 subsequently retired, and any amount of participation  
239 requirement pursuant to s. 1013.64(2)(a)8. which is being  
240 satisfied by revenues raised by the discretionary millage.



459292

241 a. For fiscal year 2023-2024, the amount is 20 percent of  
242 the amount calculated under this paragraph.

243 b. For fiscal year 2024-2025, the amount is 40 percent of  
244 the amount calculated under this paragraph.

245 c. For fiscal year 2025-2026, the amount is 60 percent of  
246 the amount calculated under this paragraph.

247 d. For fiscal year 2026-2027, the amount is 80 percent of  
248 the amount calculated under this paragraph.

249 e. For fiscal year 2027-2028, and thereafter, the amount is  
250 100 percent of the amount calculated under this paragraph.

251 2. Divide the school district's adjusted discretionary  
252 millage revenue by the district's total capital outlay full-time  
253 equivalent membership and the total number of unweighted full-  
254 time equivalent students of each eligible charter school to  
255 determine a capital outlay allocation per full-time equivalent  
256 student.

257 3. Multiply the result of the calculation made under  
258 paragraph (a) for the applicable fiscal year by the total number  
259 of full-time equivalent students of each eligible charter school  
260 in the district pursuant to paragraph (1)(a) to determine the  
261 capital outlay allocation pursuant to this subsection for each  
262 charter school pursuant to this subsection.

263 4. In any fiscal year, if the combined amount of state  
264 funds allocated pursuant to subsection (1) and the funds  
265 allocated pursuant to this subsection are greater than the total  
266 capital outlay millage per full-time equivalent student, the  
267 department must reduce the school district's sharing amount by  
268 the difference of the total funds and the calculated amount for  
269 the total capital outlay full-time equivalent membership.



459292

270 (b) School districts shall distribute capital outlay funds  
271 to charter schools no later than February 1 of each year, as  
272 required by this subsection, based on the amount of funds  
273 received by the district school board. School districts shall  
274 distribute any remaining capital outlay funds, as required by  
275 this subsection, upon the receipt of such funds until the total  
276 amount calculated pursuant to this subsection is distributed.

277  
278 By October 1 of each year, each school district shall certify to  
279 the department the amount of debt service and participation  
280 requirement that complies with the requirements of paragraph (a)  
281 and can be reduced from the total discretionary millage revenue.  
282 The Auditor General shall verify compliance with the  
283 requirements of paragraph (a) and s. 1011.71(2)(e) during  
284 scheduled operational audits of school districts.

285  
286 ===== T I T L E A M E N D M E N T =====

287 And the title is amended as follows:

288 Delete lines 6 - 11

289 and insert:

290 charter schools; conforming a cross-reference;  
291 reenacting and amending s. 1013.62, F.S.; revising the  
292 manner of determining charter school capital outlay  
293 funding; requiring district school boards to share  
294 certain funds with eligible charter schools if certain  
295 conditions are met; providing a calculation  
296 methodology for the Department of Education to  
297 determine the amount of funds the district school  
298 board must distribute; requiring the school district



459292

299 | to distribute the funds by a specified date; requiring  
300 | each school district to annually certify certain  
301 | information to the department by a specified date;  
302 | requiring the Auditor General to verify compliance  
303 | during audits; providing applicability;