

1011.71 District school tax.—

¹(1) If the district school tax is not provided in the General Appropriations Act or the substantive bill implementing the General Appropriations Act, each district school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 1011.62(19) shall levy on the taxable value for school purposes of the district, exclusive of millage voted under s. 9(b) or s. 12, Art. VII of the State Constitution, a millage rate not to exceed the amount certified by the commissioner as the minimum millage rate necessary to provide the district required local effort for the current year, pursuant to s. 1011.62(4)(a)1. In addition to the required local effort millage levy, each district school board may levy a nonvoted current operating discretionary millage. The Legislature shall prescribe annually in the appropriations act the maximum amount of millage a district may levy.

²(2) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than 1.5 mills against the taxable value for school purposes for charter schools pursuant to s. 1013.62(1) and (3) and for district schools to fund:

¹(a) New construction, remodeling projects, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.

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

(c) The purchase, lease-purchase, or lease of school buses.

(d) The purchase, lease-purchase, or lease of new and replacement equipment; computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support districtwide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreements.

(e) Payments for educational facilities and sites due under a lease-purchase agreement entered into by a district school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2), not exceeding, in the aggregate, an amount equal to three-fourths of the proceeds from the millage levied by a district school board pursuant to this subsection. The three-fourths limit is waived for lease-purchase agreements entered into before June 30, 2009, by a district school board pursuant to this paragraph. If payments under lease-purchase agreements in the aggregate, including lease-purchase agreements entered into before June 30, 2009, exceed three-fourths of the proceeds from the millage levied pursuant to this subsection, the district school board may not withhold the administrative fees authorized by s. 1002.33(20) from any charter school operating in the school district.

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

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

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

(i) Payment of the cost of school buses when a school district contracts with a private entity to provide student transportation services if the district meets the requirements of this paragraph.

1. The district's contract must require that the private entity purchase, lease-purchase, or lease, and operate and maintain, one or more school buses of a specific type and size that meet the requirements of s. 1006.25.

2. Each such school bus must be used for the daily transportation of public school students in the manner required by the school district.

3. Annual payment for each such school bus may not exceed 10 percent of the purchase price of the state pool bid.

4. The proposed expenditure of the funds for this purpose must have been included in the district school board's notice of proposed tax for school capital outlay as provided in s. 200.065(10).

(j) Payment of the cost of the opening day collection for the library media center of a new school.

(3) Notwithstanding subsection (2), if the revenue from 1.5 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board pursuant to paragraph (2)(e), or to meet other critical district fixed capital outlay needs, the board, in addition to the 1.5 mills, may levy up to 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations as provided in the General Appropriations Act. Millage levied pursuant to this subsection is subject to the provisions of s. 200.065 and, combined with the 1.5 mills authorized in subsection (2), may not exceed 1.75 mills. If the district chooses to use up to 0.25 mills for fixed capital outlay, the compression adjustment pursuant to s. 1011.62(5) shall be calculated for the standard discretionary millage that is not eligible for transfer to capital outlay.

(4) If the revenue from the millage authorized in subsection (2) is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2008, by a district school board pursuant to paragraph (2)(e), an amount up to 0.5 mills of the taxable value for school purposes within the school district shall be legally available for such payments, notwithstanding other restrictions on the use of such revenues imposed by law.

(5) A school district may expend, subject to s. 200.065, up to \$150 per unweighted full-time equivalent student from the revenue generated by the millage levy authorized by subsection (2) to fund, in addition to expenditures authorized in paragraphs (2)(a)-(j), expenses for the following:

(a) The purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.

(b) Payment of the cost of premiums, as defined in s. 627.403, for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in s. 624.605(1)(d), (f), (g), (h), and (m). Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

(6) Violations of the expenditure provisions in subsection (2) or subsection (5) shall result in an equal dollar reduction in the Florida Education Finance Program (FEFP) funds for the violating district in the fiscal year following the audit citation.

(7) These taxes shall be certified, assessed, and collected as prescribed in s. 1011.04 and shall be expended as provided by law.

(8) Nothing in s. 1011.62(4)(a)1. shall in any way be construed to increase the maximum school millage levies as provided for in subsection (1).

³(9) In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. For the purpose of distributing taxes collected pursuant to this subsection, the term “school operational purposes” includes charter schools sponsored by a school district. Millage elections conducted under the authority granted pursuant to this section are subject to s. 1011.73. Funds generated by such additional millage do not become a part of the calculation of the Florida Education Finance Program total potential funds in 2001-2002 or any subsequent year and must not be incorporated in the calculation of any hold-harmless or other component of the Florida Education Finance Program formula in any year. If an increase in required local effort, when added to existing millage levied under the 10-mill limit, would result in a combined millage in excess of the 10-mill limit, any millage levied pursuant to this subsection shall be considered to be required local effort to the extent that the district millage would otherwise exceed the 10-mill limit. Funds levied under this subsection shall be shared with charter schools based on each charter school’s proportionate share of the district’s total unweighted full-time equivalent student enrollment and used in a manner consistent with the purposes of the levy. The referendum must contain an explanation of the distribution methodology consistent with the requirements of this subsection.

History.—s. 28, ch. 2002-296; s. 663, ch. 2002-387; ss. 17, 18, ch. 2003-399; s. 1, ch. 2004-346; s. 7, ch. 2006-27; s. 54, ch. 2006-74; s. 9, ch. 2006-190; s. 178, ch. 2007-5; s. 4, ch. 2007-59; s. 4, ch. 2007-194; ss. 7, 33, ch. 2007-321; ss. 4, 5, ch. 2007-328; ss. 6, 7, ch. 2008-2; ss. 10, 11, ch. 2008-142; ss. 1, 2, ch. 2008-213; ss. 12, 13, ch. 2009-3; s. 33, ch. 2009-59; s. 129, ch. 2010-5; s. 30, ch. 2010-154; s. 36, ch. 2011-55; s. 98, ch. 2012-5; s. 17, ch. 2012-133; s. 88, ch. 2014-39; s. 28, ch. 2014-56; ss. 8, 9, ch. 2015-222; ss. 22, 23, 126, ch. 2016-62; s. 29, ch. 2016-237; s. 29, ch. 2017-116; s. 32, ch. 2018-6; s. 110, ch. 2018-110; s. 53, ch. 2018-118; s. 131, ch. 2019-3; s. 17, ch. 2019-4; s. 16, ch. 2019-23; s. 16, ch. 2019-42.

1Note.—Section 24, ch. 2019-23, provides that:

“(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act relating to the Hope Scholarship Program and Florida Tax Credit Scholarship Program.

“(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

“(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022.”

2Note.—Section 49, ch. 2018-6, provides that:

“(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act.

“(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

“(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022.”

3Note.—Section 17, ch. 2019-42, provides that “[t]he provisions of this act relating to s. 1011.71, Florida Statutes, amending the use of certain voted discretionary operating millages levied by school districts, apply to such levies authorized by a vote of the electors on or after July 1, 2019.”