

## Committee Substitute for Senate Bill No. 1872

An act relating to the district school tax; amending s. 236.25, F.S.; allowing certain school districts to levy, by referendum, additional district school taxes; providing limitations on the uses of the resulting revenues; amending s. 236.31, F.S.; providing for millage elections pursuant to s. 236.25, F.S.; amending s. 236.32, F.S.; revising the procedures for conducting school district millage elections; providing an effective date.

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

Section 1. Subsection (6) is added to section 236.25, Florida Statutes, to read:

236.25 District school tax.—

(6) 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. Millage elections conducted under the authority granted pursuant to this section are subject to ss. 236.31 and 236.32. 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.

Section 2. Section 236.31, Florida Statutes, is amended to read:

236.31 District millage elections.—

(1) The school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school districts may approve an ad valorem tax millage as authorized in s. 9, Art. VII of the State Constitution. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 2 years or until changed by another millage election, whichever is the earlier. In the event any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(2) The school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. 236.25(6). Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier. If any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

Section 3. Section 236.32, Florida Statutes, is amended to read:

(Substantial rewording of section. See s. 236.32, F.S., for present text.)

236.32 Procedures for holding and conducting school district millage elections.—

(1) HOLDING ELECTIONS.—All school district millage elections shall be held and conducted in the manner prescribed by law for holding general elections, except as provided in this chapter.

(2) FORM OF BALLOT.—

(a) The school board may propose a single millage or two millages, with one for operating expenses and another for a local capital improvement reserve fund. When two millage figures are proposed, each millage must be voted on separately.

(b) The school board shall provide the wording of the substance of the measure and the ballot title in the resolution calling for the election. The wording of the ballot must conform to the provisions of s. 101.161.

(3) QUALIFICATION OF ELECTORS.—All qualified electors of the school district are entitled to vote in the election to set the school tax district millage levy.

(4) RESULTS OF ELECTION.—When the school board proposes one tax levy for operating expenses and another for the local capital improvement reserve fund, the results shall be considered separately. The tax levy shall be levied only in case a majority of the electors participating in the election vote in favor of the proposed special millage.

(5) EXPENSES OF ELECTION.—The cost of the publication of the notice of the election and all expenses of the election in the school district shall be paid by the school board.

Section 4. This act shall take effect July 1, 2001.

Approved by the Governor June 13, 2001.

Filed in Office Secretary of State June 13, 2001.