

Committee Substitute for Senate Bill No. 1060

An act relating to educational facilities; amending s. 201.15, F.S.; deleting provisions relating to distribution of proceeds from the excise tax on documents to the Public Education Capital Outlay and Debt Service Trust Fund; amending s. 203.01, F.S.; revising the date by which a distribution company must remit taxes on gross receipts from the sale of utility services; prescribing an aspirational date for remission of gross receipts taxes to such trust fund; amending s. 1013.64, F.S.; prescribing the life to be used for certain facilities in calculating distributions from such trust fund; clarifying those K-12 students on whose behalf distributions will be made from such trust fund; deleting provisions relating to distributions from such trust fund for specified programs; amending s. 1013.65, F.S.; deleting reference to certain moneys paid into such trust fund and to moneys set aside for distribution to a specified program; amending s. 1013.738, F.S.; deleting a provision relating to distributions from such trust fund for a specified program; providing an effective date.

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

Section 1. Paragraph (d) of subsection (1) of section 201.15, Florida Statutes, as amended by chapters 2005-92, 2006-1, 2006-185, and 2006-231, Laws of Florida, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter shall be distributed as follows and shall be subject to the service charge imposed in s. 215.20(1), except that such service charge shall not be levied against any portion of taxes pledged to debt service on bonds to the extent that the amount of the service charge is required to pay any amounts relating to the bonds:

(1) Sixty-two and sixty-three hundredths percent of the remaining taxes collected under this chapter shall be used for the following purposes:

(d) The remainder of the moneys distributed under this subsection, after the required payments under paragraphs (a), (b), and (c), shall be paid into the State Treasury to the credit of:

1. The State Transportation Trust Fund in the Department of Transportation in the amount of \$541.75 million in each fiscal year, to be paid in quarterly installments and used for the following specified purposes, notwithstanding any other law to the contrary:

a. For the purposes of capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, 10 percent of these funds;

b. For the purposes of the Small County Outreach Program specified in s. 339.2818, 5 percent of these funds;

c. For the purposes of the Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent of these funds after allocating for the New Starts Transit Program described in sub-subparagraph a. and the Small County Outreach Program described in sub-subparagraph b.; and

d. For the purposes of the Transportation Regional Incentive Program specified in s. 339.2819, 25 percent of these funds after allocating for the New Starts Transit Program described in sub-subparagraph a. and the Small County Outreach Program described in sub-subparagraph b.

2. The Water Protection and Sustainability Program Trust Fund in the Department of Environmental Protection in the amount of \$100 million in each fiscal year, to be paid in quarterly installments and used as required by s. 403.890.

~~3. The Public Education Capital Outlay and Debt Service Trust Fund in the Department of Education in the amount of \$105 million in each fiscal year, to be paid in monthly installments with \$75 million used to fund the Classrooms for Kids Program created in s. 1013.735, and \$30 million to be used to fund the High Growth County District Capital Outlay Assistance Grant Program created in s. 1013.738. If required, new facilities constructed under the Classrooms for Kids Program must meet the requirements of s. 1013.372.~~

3.4. The Grants and Donations Trust Fund in the Department of Community Affairs in the amount of \$3.25 million in each fiscal year to be paid in monthly installments, with \$3 million to be used to fund technical assistance to local governments and school boards on the requirements and implementation of this act and \$250,000 to be used to fund the Century Commission established in s. 163.3247.

Moneys distributed pursuant to this paragraph may not be pledged for debt service unless such pledge is approved by referendum of the voters.

Section 2. Paragraph (c) of subsection (1) of section 203.01, Florida Statutes, is amended to read:

203.01 Tax on gross receipts for utility and communications services.—

(1)

(c)1. The tax shall be levied against the total amount of gross receipts received by a distribution company for its sale of utility services if the utility service is delivered to the retail consumer by a distribution company and the retail consumer pays the distribution company a charge for utility service which includes a charge for both the electricity and the transportation of electricity to the retail consumer. The distribution company shall report and remit to the Department of Revenue by the 20th ~~last~~ day of each month the taxes levied pursuant to this paragraph during the preceding month.

2. To the extent practicable, the Department of Revenue must distribute all receipts of taxes remitted under this chapter to the Public Education

Capital Outlay and Debt Service Trust Fund in the same month as the department collects such taxes.

Section 3. Paragraph (a) of subsection (1), paragraph (a) of subsection (3), and subsection (7) 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:

(1)(a) Funds for remodeling, renovation, maintenance, repairs, and site improvement for existing satisfactory facilities shall be given priority consideration by the Legislature for appropriations allocated to the boards from the total amount of the Public Education Capital Outlay and Debt Service Trust Fund appropriated. These funds shall be calculated pursuant to the following basic formula: the building value times the building age over the sum of the years' digits assuming a 50-year building life. For modular non-combustible facilities, a 35-year life shall be used, and for relocatable facilities, a 20-year life shall be used. "Building value" is calculated by multiplying each building's total assignable square feet times the appropriate net-to-gross conversion rate found in state board rules and that product times the current average new construction cost. "Building age" is calculated by multiplying the prior year's building age times 1 minus the prior year's sum received from this subsection divided by the prior year's building value. To the net result shall be added the number 1. Each board shall receive the percentage generated by the preceding formula of the total amount appropriated for the purposes of this section.

(3)(a) Each district school board shall receive an amount from the Public Education Capital Outlay and Debt Service Trust Fund to be calculated by computing the capital outlay full-time equivalent membership as determined by the department. Such membership must include, but is not limited to:

1. K-12 students for whom the school district provides the educational facility, except hospital and homebound part-time students; and

2. Students who are career education students, and adult disabled students and who are enrolled in school district career centers. The capital outlay full-time equivalent membership shall be determined for kindergarten through the 12th grade and for career centers by averaging the unweighted full-time equivalent student membership for the second and third surveys and comparing the results on a school-by-school basis with the Florida Inventory for School Houses. The capital outlay full-time equivalent membership by grade level organization shall be used in making the following calculations: The capital outlay full-time equivalent membership by grade level organization for the 4th prior year must be used to compute the base-year allocation. The capital outlay full-time equivalent membership by grade-level organization for the prior year must be used to compute the growth over the highest of the 3 years preceding the prior year. From the total amount appropriated by the Legislature pursuant to this subsection,

40 percent shall be allocated among the base capital outlay full-time equivalent membership and 60 percent among the growth capital outlay full-time equivalent membership. The allocation within each of these groups shall be prorated to the districts based upon each district's percentage of base and growth capital outlay full-time membership. The most recent 4-year capital outlay full-time equivalent membership data shall be used in each subsequent year's calculation for the allocation of funds pursuant to this subsection. If a change, correction, or recomputation of data during any year results in a reduction or increase of the calculated amount previously allocated to a district, the allocation to that district shall be adjusted correspondingly. If such recomputation results in an increase or decrease of the calculated amount, such additional or reduced amounts shall be added to or reduced from the district's future appropriations. However, no change, correction, or recomputation of data shall be made subsequent to 2 years following the initial annual allocation.

~~(7) Moneys distributed to the Public Education Capital Outlay and Debt Service Trust Fund pursuant to s. 201.15(1)(d) to fund the Classrooms for Kids Program created in s. 1013.735 and the High Growth County District Capital Outlay Assistance Grant Program created in s. 1013.738 shall be distributed as provided by those sections.~~

Section 4. Paragraph (a) of subsection (2) of section 1013.65, Florida Statutes, is amended to read:

1013.65 Educational and ancillary plant construction funds; Public Education Capital Outlay and Debt Service Trust Fund; allocation of funds.—

(2)(a) The Public Education Capital Outlay and Debt Service Trust Fund shall be comprised of the following sources, which are hereby appropriated to the trust fund:

1. Proceeds, premiums, and accrued interest from the sale of public education bonds and that portion of the revenues accruing from the gross receipts tax as provided by s. 9(a)(2), Art. XII of the State Constitution, as amended, interest on investments, and federal interest subsidies.

2. General revenue funds appropriated to the fund for educational capital outlay purposes.

3. All capital outlay funds previously appropriated and certified forward pursuant to s. 216.301.

4.a. ~~Funds paid pursuant to s. 201.15(1)(d).~~

~~b. The sum of \$41.75 million of such funds shall be appropriated annually for expenditure to fund the Classrooms for Kids Program created in s. 1013.735 and shall be distributed as provided by that section.~~

Section 5. Subsection (4) of section 1013.738, Florida Statutes, is amended to read:

1013.738 High Growth District Capital Outlay Assistance Grant Program.—

~~(4) Moneys distributed to the Public Education Capital Outlay and Debt Service Trust Fund pursuant to s. 201.15(1)(d) for the High Growth District Capital Outlay Assistance Grant Program created in this section shall be distributed as provided by this section.~~

Section 6. This act shall take effect July 1, 2007.

Approved by the Governor May 24, 2007.

Filed in Office Secretary of State May 24, 2007.