

DATA RELATING TO MCKAY PROPOSAL NO. CP0002

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Presented by:

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EXEMPTIONS FROM THE SALES & USE TAX

In Statutory Order (Services Excluded from Sales Tax Shown Separately)

Enactment Date	Florida Statute		FY 2007-08 Estimates \$Millions
1 1949	212.02(1), 212.04(1)(b)	Federal tax on admissions.	0.5
2 1990	212.02(1)	Hospital physical fitness facility charges.	2.2
3 1949	212.02(2)	Occasional or isolated sales by businesses and individuals. (*1)	25.1
4 1970	212.02(2)	Rent on low income housing.	63.7
5 1990	212.02(2)	Leasing of real property between certain corporations.	5.6
6 1979	212.02(10)(g)	Per diem and mileage charges paid to owners of railroad cars.	1.5
7 1995	212.02(10)(j)	Privilege, franchise and other fees paid to do business at airports	8.6
8 1949	212.02(14)(a)	Items purchased for subsequent resale. (*2)	36,285.8 (*)
9 1949	212.02(14)(c)	Materials used for packaging.	35.2
10 1949	212.02(14)(c)	Components or ingredients of processed or manufactured goods.	insig.
11 1998	212.02(14)(c)	Parts incorporated into repair for resale	insig.
12 1998	212.02(16)	Federal excise taxes imposed on retailers	1.0
13 1949	212.02(19)	Intangible personal property. (*4)	19,451.0 (*)
14 1998	212.02(20)	Automobiles loaned to driver education and safety programs	insig.
15 1998	212.02(28) & (29)	Fish breeding	0.1
16 2006	212.02(33)	Small private aircraft fleet of more than 25 planes	0.8
17 1949	212.03(4), 212.031(1)(a)2.	Rent charges paid by certain long term occupants.	4.0
18 1979	212.03(7)(a)	Rent charges paid by certain full-time students.	33.1
19 1979	212.03(7)(a)	Rent charges paid by active military personnel.	32.0
20 1972	212.03(7)(a)	Rent charges paid by permanent residents.	1,259.2
21 1972	212.03(7)(c)	Charges for rent in certain mobile home parks.	3.3
22 1979	212.03(7)(d)	Rent charges for living accommodations in migrant labor camps.	13.1
23 1969	212.031(1)(a)1.	Charges for renting property assessed as agricultural.	28.5
24 1985	212.031(1)(a)4.	Condominium recreational leases.	8.0
25 1987	212.031(1)(a)5.	Streets used by a utility for utility purposes.	40.5
26 1999	212.031(1)(a)5.	Cell phone towers & co-located equipment	3.4
27 2000	212.031(1)(a)5.	Cell phone towers	0.9
28 1987	212.031(1)(a)6.	Toll road charges.	64.7
29 1987	212.031(1)(a)6.	Street parking meter charges.	1.4
30 1987	212.031(1)(a)7.	Airport property used for landing, taxing, or loading.	26.4
31 1987	212.031(1)(a)8.	Port property used for moving, loading or fueling of ships.	15.8
32 1997	212.031(1)(a)8.	Wharfage guarantees	0.4
33 1987	212.031(1)(a)9.	Leases/rentals of certain property used for movie productions	5.7
34 1983	212.031(1)(a)10.	Movie theater concession rent.	2.1
35 1999	212.031(1)(a)10.	Rents, subleases, or licenses in recr. or sports arenas, civic centers	0.7
36 2006	212.031(1)(a)12.	Rents, based on sales, from Souvenirs' leases in civic centers, 7-1-09	0.3
37 2000	212.031(1)(a)13.	Commercial Leases/Space Flight	0.8
38 1998	212.031(1)(b)	Pro-rated exemption for for-profit homes for the aged	insig.
39 1977	212.031(5)	Convention hall subleases.	7.7
40 1978	212.031(6)	Leases by agricultural fair associations.	insig.
41 1998	212.031(7)	Certain utility charges if separately billed	23.5
42 1998	212.031(8)	Certain lease termination payments	10.7
43 1999	212.031(9)	Highschool and college teams' stadium skyboxes	0.9
44 2000	212.031(10)	Entertainment Facilities	4.3
45 2006	212.04(1)(b)	Local seat surcharges or service charges, 7-1-09 repeal	1.3
46 1998	212.04(1)(d)	Travel agent mark-up on taxed admissions or transient rentals	insig.
47 1949	212.04(2)(a)1.	Admissions to certain school and state events.	8.1
48 1978	212.04(2)(a)2.a.	Dues, fees, and admissions charged by non-profit entities.	29.2
49 2006	212.04(2)(a)2.b.	Sports authority or Commission events; repeal 7-1-09	0.6
50 1980	212.04(2)(a)3.	Admissions paid by students for required sports or recreation.	6.0
51 1981	212.04(2)(a)4.	Super Bowl football tickets (impact only when held in Florida)	insig.
52 1994	212.04(2)(a)5.	Governmental participation or sponsorship fees	20.3
53 1989	212.04(2)(a)6.	Tickets for certain non-profit theater, opera or ballet events.	2.1
54 1998	212.04(2)(a)8.	Particip. fees to athletic events where spectators are charged admission	insig.
55 1963	212.04(2)(c), 212.02(20)	Pari-mutuel admissions tax imposed by s. 550.09.	insig.
56 1976	212.05(1)(a)2.	Sales of boats or airplanes removed from the state.	74.2
57 1971	212.05(1)(c)	Long term vehicle leases if tax paid when purchased by lessor.	2.2
58 1998	212.05(1)(g)	Newspaper and magazine inserts	41.3
59 1994	212.05(1)(h)1.	2% rate abatement for coin-operated amusement machines	4.9
60 1993	212.05(1)(k)	Law enforcement officers' protection services.	4.2
61 1999	212.05(1)(k)	US legal coins and coins in excess of \$500	0.4
62 1998	212.05(1)(n)	When TPP prizes are awarded, operator can pay tax on 25% of receipts	0.3
63 1989	212.0506(3)	Certain service warranties relating to real property fixtures.	4.0
64 1989	212.0506(7)	Service warranties on which ins. prem. tax is due (homeowner warr.).	3.0
65 1998	212.0506(10)	Certain materials and supplies used in fulfillment of service warranty	44.9
66 1998	212.051(1)	Pollution control equipment used in manufacturing	24.1
67 1998	212.051(2)	Solid waste management equipment	3.9
68 1982/06	212.052	Items fabricated for use in research and development activities.	18.9
69 1987	212.0598	Partial exemption for air carriers' maintenance bases.	insig.
70 1984	212.06(1)(b)	Partial exemption for production cost of cogenerated energy. (*15)	30.0
71 1984	212.06(1)(b)	Electricity consumed or dissipated in the transmission of electricity. (*15)	33.5
72 1969	212.06(1)(b)	Fabrication labor used in the production of qualified motion pictures.	9.9
73 1982	212.06(1)(b)	Portion of price of factory built building attributable to labor costs.	insig.
74 1988	212.06(1)(c)	Use tax on asphalt; special calculations.	insig.
75 1999	212.06(1)(c)	Partial exemption for asphalt sold to governments	2.0
76 1998	212.06(1)(d)	Cost price calculation for certain industries	insig.
77 1992	212.06(2)(d), 5(c), 212.0596(2)(c)	Printing for out-of-state customer, when he provides the paper.	18.4
78 2000	212.06(3)(b)	Certain Printed Materials	0.4
79 1949	212.06(5)(a)	Tangible personal property imported or produced for export.	4,817.3 (*)
80 1949	212.06(5)(a)	Aircraft being exported outside the U.S.	13.7
81 1949	212.06(5)(a), 212.081(5)	Any sale exempted by federal law or the U.S. Constitution.	insig.
82 1983	212.06(5)(b)	Non-resident dealers purchasing items for resale overseas.	3.7
83 1949	212.06(7)	Credit for tax paid to other states.	70.2
84 1969	212.06(8)	Imported items if used in another state for 6 months or more.	183.8
85 1949	212.06(9)	Sales of religious items.	3.9
86 1992	212.06(11)	Certain magazine promotional materials, if exported.	4.8

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87	1998	212.06(13)	1% tax rate/month for airplanes purchased for resale but used by dealer	1.6
88	1998	212.06(14)	Mobile home lot improvements	insig.
89	1998	212.06(15)	Contractors' use of rock, shell, fill dirt for own use	1.7
90	2000	212.06(15)(a)	Fill Dirt	insig.
91	1987	212.06(01)	Partial exemption from use tax for motor vehicle dealers.	0.9
92	1998	212.06(01)(3)	Vehicles loaned by car dealer at no charge; calc. based on IRS table	insig.
93	1998	212.06(01)(4)	Vehicles loaned by car dealer while repairs are made.	0.4
94	1997/99	212.06(02)	Purchases of cinematography school, including leases	1.0
95	1949	212.07(5)	Sales of farm products sold directly by the producer.	1.9
96	1998	212.07(5)(b)	Horses sold at claiming races are taxed on first sale; then on mark-up	0.6
97	1949	212.07(6)	Agricultural products consumed on the farm.	insig.
98	1949	212.07(7)	Purchases of ag. products for further processing for resale.	454.1 (*)
99	1949	212.08(1)(a)	Groceries purchased for human consumption.	2,651.5
100	1986	212.08(1)(b)	Food purchased with food stamps [not exempt under s. 212.08(1)(a)].	1.2
101	1949	212.08(2)(a)	Prescription drugs.	896.0
102	1949	212.08(2)(a)	Non-prescription drugs.	199.0
103	1949	212.08(2)(a)	Eyeglasses and other corrective lenses.	44.3
104	1949	212.08(2)(a)	Medical supplies and products such as syringes and prosthetics.	114.8
105	1951	212.08(2)(a)	Funerals except for tangible personal property used. (*9)	15.5
106	1990	212.08(2)(a)	Contact lens molds cost in excess of \$100,000.	6.5
107	1998	212.08(2)(d)	Lithotripters	0.4
108	1998	212.08(2)(e)	Human organs	insig.
109	1998	212.08(2)(f) & (h)	Veterinary medicines	11.4
110	1999	212.08(2)(f) & (h)	Non-retail pharmacies	234.9
111	1998	212.08(2)(j)	Special lettering or similar attachments used to aid handicapped persons	3.2
112	63/98/05	212.08(3)	Farm equipment.	33.8
113	2005	212.08(3)	Agricultural diesel engines and irrigators.	3.0
114	1949	212.08(4)(a)1.	Metered Water, excluding well.	300.3
115	1949	212.08(4)(a)1.	Bottled (except carbonated) Water	42.3
116	1969	212.08(4)(a)2.	Purchases of fuel by public and private utilities.	327.8
117	1963	212.08(4)(a)2.	Fuel for vehicles and vessels in interstate commerce (partial).	3.5
118	1987	212.08(4)(a)3.	Wheeling or transmission of electricity. (*15)	4.7
119	1949	212.08(5)(a)	Purchase of commercial fishing nets.	insig.
120	1949/98	212.08(5)(a)	Purchase of agricultural items (pesticides, seeds, fertilizers, etc.)	71.0
121	1978	212.08(5)(a)	Fuels used to heat poultry structures.	0.1
122	1998	212.08(5)(a)	Poultry structure generators	0.3
123	1978	212.08(5)(b)1.	Purchases of machinery and equipment by new businesses.	15.0
124	78/89/06	212.08(5)(b)2.a.	M&E purchased by expanding businesses or for spaceports	45.0
125	1998	212.08(5)(b)2.b.	M&E purchased by expanding printing facilities	0.0
126	1980	212.08(5)(c)1.	Certain M&E used to produce energy. (*10)	15.9
127	1997	212.08(5)(c)2.	Proration of M&E using nonresidual fuels	0.9
128	2000	212.08(5)(c)1. & 2.	Boiler Fuels	0.5
129	1983	212.08(5)(d)	Certain M&E purchased pursuant to federal contract.	insig.
130	1988	212.08(5)(e)1.	Butane and other gases (except natural) used for agricultural purposes.	1.1
131	1993	212.08(5)(e)1.	Natural gas used for agricultural purposes.	0.8
132	2006	212.08(5)(e)2.	Diesel fuel/electricity used in farming	4.0
133	1983	212.08(5)(f)	Certain motion picture or recording equipment; refund.	3.0
134	2000	212.08(5)(f)	Add'l Movie Exemptions	17.6
135	2000	212.08(5)(f)	Motion Picture Video Equipment	5.4
136	1984	212.08(5)(g)	Certain building materials used in an enterprise zone.	0.4
137	1984	212.08(5)(h)	Certain depreciable business equip. used in an enterprise zone; refund.	2.4
138	1988	212.08(5)(i)	Certain aircraft modification services.	25.4
139	1997	212.08(5)(j)	M & E used in semiconductor, defense or space technology	6.8
140	2000	212.08(5)(j)	Semi-conductor clean rooms	0.1
141	2000	212.08(5)(j)	Defense & Space M&E	2.5
142	1998	212.08(5)(k)	Paint color cards and samples	0.4
143	1998	212.08(5)(l)	Cattle growth enhancers	0.4
144	1999	212.08(5)(m)	Gold Seal child care facilities' purchases of educational materials	0.3
145	2000	212.08(5)(n)	Materials for construction of single-family homes in EZ	0.4
146	2000	212.08(5)(o)	Building materials in redevelopment projects	0.5
147	2000	212.08(5)(p)	Broad Band Technology	3.8
148	01/05/06	212.08(5)(q)	Community Contribution Credit	11.4
149	1949	212.08(6)	Direct purchases by governm't (except electrical generating eq.). (*12)	447.1
150	1987	212.08(6)	Services by radio and TV stations.	insig.
151	1978	212.08(7)(a)	Sales of artificial commemorative flowers by V.A.	insig.
152	1978	212.08(7)(b)	Purchases of boiler fuels for use in industrial manufacturing.	55.3
153	1974	212.08(7)(c)	Purchases of crab bait by commercial fishermen.	0.5
154	1949	212.08(7)(d)	Feed for poultry and livestock, including racehorses, and ostriches.	27.9
155	1949	212.08(7)(e)	Film rentals, when admissions are charged.	5.1
156	1970	212.08(7)(e)	License fee charges for films & tapes used by broadcasters.	insig.
157	1974	212.08(7)(f)	Sales of U.S. and State flags.	2.2
158	1982	212.08(7)(g)	Supplies & equipment by the Fla. Retired Educators' Assn.	insig.
159	1971	212.08(7)(h)	Purchases of, and supplies for, guide dogs for the blind.	insig.
160	1963	212.08(7)(i)	Charges for hospital meals and rooms.	603.2
161	1995	212.08(7)(i)	In-facility meals purchased by residents of homes for the aged	22.2
162	1972	212.08(7)(j)	Purchases of power & heating fuels by residential households. (*15)	2,178.9
163	1996	212.08(7)(j)	Purchases of power & heating fuels by licensed day care homes (*15)	0.4
164	1980	212.08(7)(j)	Utilities purchased for use in a residential model home. (*15)	0.3
165	1978	212.08(7)(k)	Charges for certain meals provided by non-profit orgs.	22.6
166	1983	212.08(7)(l)	Purchases by orgs. providing certain benefits to minors.	7.2
167	1949	212.08(7)(m)1.	Sales or leases to churches.	10.3
168	1983	212.08(7)(m)1.	Items purchased or leased by certain non-profit organizations.	11.6
169	1984	212.08(7)(m)2.	Non-profit orgs. providing free transportation to church members.	0.1
170	1988	212.08(7)(m)2.	Purchases by religious non-profit TV stations.	0.5
171	1995	212.08(7)(m)2.	Purchases by orgs. providing religious services to state prisoners	insig.
172	1998	212.08(7)(m)2.	Religious tapes for the blind	0.1

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	Enactment Date	Florida Statute		FY 2007-08 Estimates \$Millions
173	1998	212.08(7)(m)2.	Organizations w/o permanent location conducting religious services	0.7
174	1995	212.08(7)(m)2.	Purchases by certain orgs. supporting charitable service providers	0.1
175	1978/99	212.08(7)(n)1.	Items purchased or leased by qualified veterans organizations.	0.7
176	1949/00	212.08(7)(o)	Schools, colleges, and universities	insig.
177	1949/00	212.08(7)(p)	Section 501(c)(3) organizations	47.8
178	1978	212.08(7)(q)	Purchases of "resource recovery equipment" by local govts.	0.3
179	1963	212.08(7)(r)	K-12 schoolbooks and lunches.	55.5
180	1998	212.08(7)(r)	School yearbooks, magazines, newspapers, and bulletins	6.9
181	1987	212.08(7)(s)	Alcoholic beverages used by businesses for tasting.	1.7
182	1986	212.08(7)(t)	Boats temporarily docked in Florida.	5.0
183	1969	212.08(7)(u)	Purchases of fire-fighting equipment by volunteer fire depts.	0.4
184	1949/88	212.08(7)(v)	Charges for professional, personal and insurance services:	insig.
185	1990	212.08(7)(w)	Free advertising publications.	24.7
186	1996	212.08(7)(w)	Subscription newspapers, newsletters & magazines delivered by mail	15.2
187	1987	212.08(7)(x)	Sporting equipment brought to Florida for certain events.	0.1
188	1988	212.08(7)(y)	Charter fishing boats.	63.5
189	1988	212.08(7)(z)	Certain candy sold in vending machines by non-profit orgs.	insig.
190	1988	212.08(7)(aa)	Commercial trucks sold between commonly owned companies.	0.5
191	1992	212.08(7)(bb)	Community cemeteries.	0.1
192	1992/99	212.08(7)(cc)	Works of art provided to an educational institution.	7.8
193	1994	212.08(7)(dd)	Lease or license to use taxicab equipment	8.9
194	1994/98	212.08(7)(ee)	Aircraft repair and maintenance labor charges or aircraft > 15,000 lbs	3.1
195	1998	212.08(7)(ee)	Aircraft repair and maint. labor charges for helicopters > 10,000 lbs	0.3
196	1996	212.08(7)(ff)	Electricity used in Manufacturing (*15)	71.3
197	1996	212.08(7)(gg)	Leases to or by fair associations for real or tangible personal property	1.3
198	1997/05	212.08(7)(hh)	Solar energy systems	1.4
199	1997	212.08(7)(ii)	Nonprofit cooperative hospital laundries	0.1
200	1997	212.08(7)(jj)	Complimentary meals served by hotels & motels	4.2
201	1997	212.08(7)(kk)	PRIDE	1.7
202	1998	212.08(7)(ll)	Items sold by PTO's and PTA's, if tax paid at purchase	2.1
203	1998	212.08(7)(ll)	Vending machine items in lunchrooms, if tax paid at purchase	0.3
204	1998	212.08(7)(mm)	Mobile home lot improvements	0.8
205	1998	212.08(7)(nn)	Portions of purchase price of boats, cars, planes paid by Veterans' Org.	0.3
206	1998	212.08(7)(oo)	Complimentary food items	0.8
207	1998	212.08(7)(pp)	Food or beverages donated to non-profit organizations.	0.3
208	1998	212.08(7)(qq)	Racing dogs by breeders	0.1
209	1998	212.08(7)(rr)	Parts and labor used in certain aircraft maintenance or repair	3.1
210	1998	212.08(7)(ss)	Aircraft leases and sales by common carriers, if in excess of 15,000 lbs	3.3
211	1999/00	212.08(7)(tt)	Non-profit water systems	0.9
212	1999	212.08(7)(uu)	Library co-operatives	0.1
213	1999	212.08(7)(v v)	Certain advertising services	17.8
214	1999	212.08(7)(ww)	Gold, silver, platinum bullion in excess of \$500	insig.
215	1999/00	212.08(7)(xx)	Shipping and parts and labor for repair of certain machinery	14.2
216	1999	212.08(7)(yy)	Film and printing supplies	7.4
217	2000	212.08(7)(zz)	People Mover Systems	0.4
218	2000	212.08(7)(aaa)	Florida Fire and Emergency Services	insig.
219	2000	212.08(7)(bbb)	Railroad Bed Materials	0.8
220	2006	212.08(7)(ccc)	Energy efficient Technology	3.6
221	2006	212.08(7)(ddd)	Advertising materials distributed free by mail in an envelope	0.8
223	1957	212.08(8)	Vessels, parts & related items used in interstate commerce (partial).	21.5
224	1957	212.08(9)	RR equip, MV & pts. used in interstate commerce (partial).(*18)	64.1
225	1977	212.08(10)	Partial exemption on motor vehicles sold to out-of-state residents.	50.0
226	1978	212.08(11)	"Flyable aircraft" sold by a Fla. mfr. to out-of-state resident (partial).	8.3
227	1998	212.08(11)	Aircraft temporarily located in Fla for repairs.	7.9
228	1984	212.08(12)	Master tapes, records, films or video tapes (partial).	32.7
229	1984	212.08(15)	Certain electrical energy used in an enterprise zone. (*15)	0.5
230	1989	212.08(16)(a)1.	The sale or use of satellites or other space vehicles.	124.6
231	1989	212.08(16)(a)2.	The sale or use of tangible personal property placed on satellites.	insig.
232	1999	212.08(17)	Overhead items purchased by certain gov't contractors	10.5
233	2006	212.08(18)	Machinery and Equipment used for R&D at least 50%	26.3
234	1984	212.0821(1)	Items bought by Parent-Teacher Orgs. through school districts.	2.0
235	1984	212.0821(2)	Items bought by certain community groups thru local govts.	insig.
236	1984	212.0821(3)	Items bought by certain library fund raising groups.	insig.
237	1949	212.09, 212.02(17)	The value of trade-ins or discounts.	577.0
238	1984	212.086	Credit for job creation in enterprise zones.	1.6
239	1997	212.097	Urban High-crime area job tax credit	6.5
240	1997	212.098	Rural job tax credit	insig.
241	1949	212.12(1), 212.04(5)	Collection allowance of 2.5% for the first \$1,200 of tax per return.	64.7
242	1991/06	212.20(6)(g)4.a.	Up to \$2.0m annual subsidy for certain professional sports teams.	21.0

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243 1993	212.20(6)(g)4.b.	\$2 million annual subsidy for Professional Golf Hall of Fame.	2.4
244 1996	212.20(6)(g)4.c.	\$1 m annual subsidy for Intern'l Game Fish Association World Center	1.2
245 1998	376.75(1)	Tax on perchloroethylene	0.1

GRAND TOTAL

12,340.3

Note: Some exemptions overlap, so that repeal of all items would NOT yield the total shown.

FISCAL IMPACT SUMMARY BY ITEM TYPE:

H = Household Items	8.15
O = Organizations	0.67
B = Business Items	2.16
S = Services (Household and Business)	0.00
M = Miscellaneous	1.35
Grand Total (*).....	12.33

n/a - Estimate not available.

(*) Items shown in italics are NOT included in the grand total for all exemptions.

Repeal of items shown in italics would substantially alter the character of the tax. For example, repeal of the resale provision (item #8 and others) would effectively convert the sales tax to a transactional gross receipts tax.

- 1 Estimate reflects only sales by businesses.
- 2 Estimate excludes items exempt under other provisions as well.
- 3 Impact included in estimate for item #8
- 4 The estimate represents only sales of stocks and bonds traded in national markets. A variety of additional items would also be potentially taxed.
- 5 Impact included in estimate for #339.
- 6 The 2005 Super Bowl was held in Jacksonville. This exemption is estimated to cost \$2.4m. In 2007, it will be held in Miami.
- 7 No evidence exists that any taxpayers currently avail themselves of this exemption.
- 8 In the aggregate, the special calculation yields the same revenue as would the general law.
- 9 Estimate reflects entire charge for funeral and crematory services. Net revenue from repeal may be reduced by value of caskets, depending on the billing procedures of each business.
- 10 Based on exemption permits issued, this amount could increase significantly if taxpayers receive development authorization.
- 12 Excludes \$378.2m of tax on federal purchases. Taxation would require congressional authorization.
- 13 See NAICS codes 51
- 14 This exemption applies when delivery is by a physical medium. The estimate for NAICS codes 51 include both physical delivery and electronic transmission. The latter form dominates the market.
- 15 The statutory tax rate for electricity is 7%.
- 16 Estimate includes commuter transportation only. Federal law prohibits state taxation of Amtrak services.
- 17 Federal law prohibits state taxation of airline passenger charges. If federal law changes, it could generate \$352m.
- 18 Estimate assumes other supporting statutory changes in addition to exemption repeal.

SERVICES EXCLUDED FROM SALES TAX

1997 NAICS Code(s)		Business Type	6% Annualized Receipts SFY 2007/08 \$m
PERSONAL SERVICES			
812 Personal and Laundry Services			
8121	Personal Care Services (includes Beauty and Barber Shops)		87.3
8123	Drycleaning and Laundry Services		64.6
8129	Other Personal Services (Pet Care, Photo Finishing, Valet Parking, Parking Lots and Garages)		8.8
Subtotal: All Personal Services.....			160.7
PROFESSIONAL SERVICES			
531 Real Estate			
5312	Offices of Real Estate Agents and Brokers		813.7
5313	Activities Related to Real Estate (Property Managers and Appraisers)		230.8
533	Lessors of Non-Financial Intangible Assets (except Copyrighted Work) Buying, Licensing, Leasing of Industrial Designs, Franchises, Brand Names, Patents, Trademarks		16.3
541 Professional, Scientific, and Technical Services			
5411	Legal Services (includes Title Search and Abstract Services)		658.8
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services		272.0
5413	Architectural, Engineering, and Related Services		511.1
5414	Specialized Design Services (Interior, Industrial, Graphic, Fashion, and other Design Services)		93.7
5415	Computer Systems Design and Related Services		287.0
5416	Management, Scientific, and Technical Consulting Services		371.4
5417	Scientific Research and Development Services		25.7
5418	Advertising and Related Services		106.6
5419	Other Professional, Scientific, and Technical Services (Marketing Research, Photographic, Veterinary, Translation Services)		196.8
551 Management of Companies and Enterprises			
5511	Management of Companies and Enterprises		217.1
561 Administrative and Support Services			
5611	Office Administrative Services		116.1
5612	Facilities Support Services		37.1
5613	Employment Services		1,098.9
5614	Business Support Services (includes Credit and Collection Agencies, Secretarial and Court Reporting Services)		203.7
5615	Travel Arrangement and Reservation Services (Travel Agencies and Tour Operators)		64.6
5616	Investigation and Security Services		-
5617	Services to Buildings and Dwellings (includes Cleaning and Pest Control)		240.1
5619	Other Support Services (Packaging and Labeling Services, Convention and Trade Show Organizers)		90.8
813 Professional Organizations			
8132	Grantmaking and Giving Services		4.9
8133	Social Advocacy Organizations		11.2
8134	Civic and Social Organizations		14.4
8139	Business, Professional, Labor, Political, and Similar Organizations		115.8
Subtotal: All Professional Services.....			5,798.6
BUSINESS SERVICES			
115 Support Activities for Agriculture and Forestry			
1151	Support Activities for Crop Production		65.6
1152	Support Activities for Animal Production		91.9
1153	Support Activities for Forestry		39.5
213 Support Activities for Mining			
2131	Support Activities for Mining		3.1
323 Printing and Related Support Activities			
3231	Printing and Related Support Activities		2.8
492 Couriers and Messengers			
4921	Couriers		220.4
4922	Local Messengers and Local Delivery		25.7
Subtotal: All Business Services.....			449.0
FINANCIAL SERVICES			
522 Credit Intermediation and Related Activities			
5221	Depository Credit Intermediation (Banks, S&Ls, Credit Unions, et al)		1,875.2
5222	Nondepository Credit Intermediation (Credit Cards, Sales Financing, Consumer Lending, Real Estate Credit)		1,411.6
5223	Activities Related to Credit Intermediation (Loan Brokers, EFT Networks, Clearinghouse Assoc., Credit Card Svcs)		427.5
523 Securities, Commodity Contracts, and Other Financial Investments			
5231	Securities and Commodity Contracts Intermediation and Brokerage		364.5
524 Insurance Carriers and Related Activities			
5241	Insurance Carriers		3,098.6
5242	Agencies, Brokerages, and Other Insurance Related Activities		481.2
525 Funds, Trusts, and other Financial Vehicles			
5259	Other Investment Pools and Funds (REITs)		31.3
Subtotal: All Financial Services.....			7,689.8

SERVICES EXCLUDED FROM SALES TAX

MEDIA SERVICES

511 Publishing Industries		
5112 Software Publishers		118.0
512 Motion Picture and Sound Recording Industries		
5121 Motion Picture and Video Industries		96.5
515 Broadcasting and Telecommunications		
5151 Radio and Television Broadcasting		168.5
5152 Cable Networks and Program Distribution		23.7
518 ISPs, Web Search Portals, and Data Processing Services		
5181 ISPs and Web Search Portals		6.6
5182 Data Processing, Hosting, and related Services		52.8
Subtotal: All Media Services		466.2

ENTERTAINMENT & SPORTS SERVICES

711 Performing Arts, Spectator Sports, and Related Industries		
7111 Performing Arts Companies		5.8
7112 Spectator Sports (Sports Teams and Clubs, Racetracks, etc.)		11.4
7113 Promoters of Performing Arts, Sports, and Similar Events		51.0
7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures		19.5
7115 Independent Artists, Writers, and Performers		40.3
713 Amusement, Gambling, and Recreation Industries		
7139 Other Amusement and Recreation Industries (includes Physical Fitness Facilities, Dance Studios, Golf Courses, etc)		30.9
Subtotal: All Entertainment and Sports Services		159.0

CONSTRUCTION SERVICES

236 Building, Developing, and General Contracting		
2361 Residential Building Construction		1,007.9
2362 Nonresidential Building Construction		269.5
237 Heavy Construction		
2371 Utility System Construction		487.3
2372 Land Subdivision and Land Development		201.5
2373 Highway, Street, and Bridge Construction		233.2
2379 Other Heavy Construction		43.5
238 Special Trade Contractors		
2381 Building Foundation and Exterior Contractors		418.9
2382 Building Equipment Contractors		412.9
2383 Building Finishing Contractors		250.1
2389 Other Special Trade Contractors		250.7
Subtotal: All Construction Services		3,575.6

INSTITUTIONAL SERVICES

562 Waste Management and Remediation Services		
5621 Waste Collection		93.7
5622 Waste Treatment and Disposal		34.7
5629 Remediation and Other Waste Management Services		99.3
611 Educational Services		
6114 Business Schools and Computer and Management Training		47.0
6115 Technical and Trade Schools		41.1
6116 Other Schools and Instruction		42.1
6117 Educational Support Services		16.3
624 Social Assistance		
6241 Individual and Family Services		140.4
6242 Community Food and Housing, and Emergency and Other Relief Services		24.0
6243 Vocational Rehabilitation Services		23.1
6244 Child Day Care Services		80.0
Subtotal: All Institutional Services		641.7

TRANSPORTATION SERVICES

481 Air Transportation		
4811 Scheduled Air Transportation		31.4
4812 Nonscheduled Air Transportation		32.8
482 Rail Transportation		
4821 Rail Transportation		65.0
483 Water Transportation		
4831 Deep Sea, Coastal, and Great Lakes Water Transportation		28.4
4832 Inland Water Transportation		0.5
484 Truck Transportation		
4841 General Freight Trucking		196.1
4842 Specialized Freight Trucking		107.6
485 Transit and Ground Passenger Transportation		
4851 Urban Transit Systems		20.6
4852 Interurban and Rural Bus Transportation		3.4
4853 Taxi and Limousine Service		22.4
4854 School and Employee Bus Transportation		5.3
4855 Charter Bus Industry		6.4
4859 Other Transit and Ground Passenger Transportation		11.6
486 Pipeline Transportation		
4862 Pipeline Transportation of Natural Gas		4.3
487 Scenic and Sightseeing Transportation		
4871 Scenic and Sightseeing Transportation, Land		1.0
4872 Scenic and Sightseeing Transportation, Water		4.3
4879 Scenic and Sightseeing Transportation, Other		0.3

SERVICES EXCLUDED FROM SALES TAX

488 Support Activities for Transportation

4881	Support Activities for Air Transportation (Air Traffic Control and Airport Terminal Services)	183.3
4882	Support Activities for Rail Transportation (Loading Services, Terminal Services, Rail Car Rentals)	8.1
	Support Activities for Water Transportation (Port and Harbor Operations, Cargo Handling, Navigational Services)	
4883		35.5
4884	Support Activities for Road Transportation (Auto Towing, Terminal and Service Facilities)	8.7
4885	Freight Transportation Arrangement	111.3
4889	Other Support Activities for Transportation	28.9

Subtotal: All Transportation Services..... 917.1

HEALTH SERVICES

621 Ambulatory Health Care Services

6211	Offices of Physicians	1,294.4
6212	Offices of Dentists	280.7
6213	Offices of Other Health Practitioners	202.6
6214	Outpatient Care Centers	181.6
6215	Medical and Diagnostic Laboratories	119.1
6216	Home Health Care Services	179.1
6219	Other Ambulatory Health Care Services	41.4

622 Hospitals - except Government

6221	General Medical and Surgical Hospitals	592.9
6222	Psychiatric and Substance Abuse Hospitals	6.5
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	15.3

622 Hospitals - Government

6221	General Medical and Surgical Hospitals	153.6
6222	Psychiatric and Substance Abuse Hospitals	8.8
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	-

623 Nursing and Residential Care Facilities

6231	Nursing Care Facilities	278.5
6232	Residential Mental Retardation/Health and Substance Abuse Facilities	50.7
6233	Community Care Facilities for the Elderly	135.5
6239	Other Residential Care Facilities	15.9

Subtotal: All Health Services..... 3,556.7

TOTAL STATE 6% SALES & USE TAX ON SERVICE TRANSACTIONS	23,414.4
General Revenue Fund Share (Assumes same % as current law)	20,787.3
Local Government Distributions From Tax on Services	2,559.2

Notes: The estimates presume an exemption for Florida sales of services consumed out of state, and a use tax on services consumed in Florida. Also, the construction service estimates presume no internal pyramiding.

SERVICES TAXED IN 1987 SALES TAX REVISION

1997 NAICS Code(s)		Business Type	6% Annualized Receipts On Services Taxed in 1987 \$m
PERSONAL SERVICES			
812 Personal and Laundry Services			
8121	Personal Care Services (includes Beauty and Barber Shops)		-
8123	Drycleaning and Laundry Services		55.2
8129	Other Personal Services (Pet Care, Photo Finishing, Valet Parking, Parking Lots and Garages)		8.8
Subtotal: All Personal Services.....			63.9
PROFESSIONAL SERVICES			
531 Real Estate			
5312	Offices of Real Estate Agents and Brokers		413.4
5313	Activities Related to Real Estate (Property Managers and Appraisers)		117.3
533	Lessors of Non-Financial Intangible Assets (except Copyrighted Work) Licensing, Leasing of Industrial Designs, Franchises, Brand Names, Patents, Trademarks	Buying,	16.3
541 Professional, Scientific, and Technical Services			
5411	Legal Services (includes Title Search and Abstract Services)		588.1
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services		272.0
5413	Architectural, Engineering, and Related Services		220.5
5414	Specialized Design Services (Interior, Industrial, Graphic, Fashion, and other Design Services)		
5415	Computer Systems Design and Related Services		272.7
5416	Management, Scientific, and Technical Consulting Services		371.4
5417	Scientific Research and Development Services		-
5418	Advertising and Related Services		92.2
5419	Other Professional, Scientific, and Technical Services (Marketing Research, Photographic, Veterinary, Translation Services)		-
551 Management of Companies and Enterprises			
5511	Management of Companies and Enterprises		217.1
561 Administrative and Support Services			
5611	Office Administrative Services		116.1
5612	Facilities Support Services		37.1
5613	Employment Services		164.8
5614	Business Support Services (includes Credit and Collection Agencies, Secretarial and Court Reporting Services)		-
5615	Travel Arrangement and Reservation Services (Travel Agencies and Tour Operators)		-
5616	Investigation and Security Services		-
5617	Services to Buildings and Dwellings (includes Cleaning and Pest Control)		240.1
5619	Other Support Services (Packaging and Labeling Services, Convention and Trade Show Organizers)		45.4
813 Professional Organizations			
8132	Grantmaking and Giving Services		-
8133	Social Advocacy Organizations		-
8134	Civic and Social Organizations		-
8139	Business, Professional, Labor, Political, and Similar Organizations		-
Subtotal: All Professional Services.....			3,184.5
BUSINESS SERVICES			
115 Support Activities for Agriculture and Forestry			
1151	Support Activities for Crop Production		21.1
1152	Support Activities for Animal Production		29.5
1153	Support Activities for Forestry		-
213 Support Activities for Mining			
2131	Support Activities for Mining		-
323 Printing and Related Support Activities			
3231	Printing and Related Support Activities	#	2.8
492 Couriers and Messengers			
4921	Couriers		157.7
4922	Local Messengers and Local Delivery		18.4
Subtotal: All Business Services.....			229.4

SERVICES TAXED IN 1987 SALES TAX REVISION

FINANCIAL SERVICES

522 Credit Intermediation and Related Activities

5221	Depository Credit Intermediation (Banks, S&Ls, Credit Unions, et.al)	-
5222	Nondepository Credit Intermediation (Credit Cards, Sales Financing, Consumer Lending, Real Estate Credit)	-
5223	Activities Related to Credit Intermediation (Loan Brokers, EFT Networks, Clearinghouse Assoc., Credit Card Svcs)	149.6

523 Securities, Commodity Contracts, and Other Financial Investments

5231	Securities and Commodity Contracts Intermediation and Brokerage	76.6
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524 Insurance Carriers and Related Activities

5241	Insurance Carriers	-
5242	Agencies, Brokerages, and Other Insurance Related Activities	-

525 Funds, Trusts, and other Financial Vehicles

5259	Other Investment Pools and Funds (REITs)	31.3
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Subtotal: All Financial Services..... 257.4

MEDIA SERVICES

511 Publishing Industries

5112	Software Publishers	112.1
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512 Motion Picture and Sound Recording Industries

5121	Motion Picture and Video Industries	-
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515 Broadcasting and Telecommunications

5151	Radio and Television Broadcasting	168.5
5152	Cable Networks and Program Distribution	-

518 ISPs, Web Search Portals, and Data Processing Services

5181	ISPs and Web Search Portals	6.2
5182	Data Processing, Hosting, and related Services	50.2

Subtotal: All Media Services..... 337.1

ENTERTAINMENT & SPORTS SERVICES

711 Performing Arts, Spectator Sports, and Related Industries

7111	Performing Arts Companies	4.9
7112	Spectator Sports (Sports Teams and Clubs, Racetracks, etc.)	-
7113	Promoters of Performing Arts, Sports, and Similar Events	-
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	16.4
7115	Independent Artists, Writers, and Performers	-

713 Amusement, Gambling, and Recreation Industries

7139	Other Amusement and Recreation Industries (includes Physical Fitness Facilities, Dance Studios, Golf Courses, etc)	-
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Subtotal: All Entertainment and Sports Services..... 21.3

CONSTRUCTION SERVICES

236 Building, Developing, and General Contracting

2361	Residential Building Construction	1,007.9
2362	Nonresidential Building Construction	269.5

237 Heavy Construction

2371	Utility System Construction	-
2372	Land Subdivision and Land Development	-
2373	Highway, Street, and Bridge Construction	233.2
2379	Other Heavy Construction	43.5

238 Special Trade Contractors

2381	Building Foundation and Exterior Contractors	418.9
2382	Building Equipment Contractors	412.9
2383	Building Finishing Contractors	250.1
2389	Other Special Trade Contractors	250.7

Subtotal: All Construction Services..... 2,886.8

INSTITUTIONAL SERVICES

562 Waste Management and Remediation Services

5621	Waste Collection	30.9
5622	Waste Treatment and Disposal	11.4
5629	Remediation and Other Waste Management Services	32.8

611 Educational Services

6114	Business Schools and Computer and Management Training	15.5
6115	Technical and Trade Schools	13.6
6116	Other Schools and Instruction	13.9
6117	Educational Support Services	5.4

624 Social Assistance

6241	Individual and Family Services	-
6242	Community Food and Housing, and Emergency and Other Relief Services	-
6243	Vocational Rehabilitation Services	-
6244	Child Day Care Services	-

Subtotal: All Institutional Services..... 123.5

SERVICES TAXED IN 1987 SALES TAX REVISION

TRANSPORTATION SERVICES

481 Air Transportation

4811	Scheduled Air Transportation	25.5
4812	Nonscheduled Air Transportation	26.6

482 Rail Transportation

4821	Rail Transportation	-
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483 Water Transportation

4831	Deep Sea, Coastal, and Great Lakes Water Transportation	1.5
4832	Inland Water Transportation	0.0

484 Truck Transportation

4841	General Freight Trucking	-
4842	Specialized Freight Trucking	-

485 Transit and Ground Passenger Transportation

4851	Urban Transit Systems	1.0
4852	Interurban and Rural Bus Transportation	-
4853	Taxi and Limousine Service	-
4854	School and Employee Bus Transportation	0.3
4855	Charter Bus Industry	6.4
4859	Other Transit and Ground Passenger Transportation	0.6

486 Pipeline Transportation

4862	Pipeline Transportation of Natural Gas	-
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487 Scenic and Sightseeing Transportation

4871	Scenic and Sightseeing Transportation, Land	1.0
4872	Scenic and Sightseeing Transportation, Water	0.2
4879	Scenic and Sightseeing Transportation, Other	-

488 Support Activities for Transportation

4881	Support Activities for Air Transportation (Air Traffic Control and Airport Terminal Services)	148.9
4882	Support Activities for Rail Transportation (Loading Services, Terminal Services, Rail Car Rentals)	8.1
	Support Activities for Water Transportation (Port and Harbor Operations, Cargo Handling, Navigational Services)	
4883		1.9
4884	Support Activities for Road Transportation (Auto Towing, Terminal and Service Facilities)	8.2
4885	Freight Transportation Arrangement	-
4889	Other Support Activities for Transportation	-

Subtotal: All Transportation Services..... 230.3

HEALTH SERVICES

621 Ambulatory Health Care Services

6211	Offices of Physicians	-
6212	Offices of Dentists	-
6213	Offices of Other Health Practitioners	-
6214	Outpatient Care Centers	-
6215	Medical and Diagnostic Laboratories	-
6218	Home Health Care Services	-
6219	Other Ambulatory Health Care Services	-

622 Hospitals - except Government

6221	General Medical and Surgical Hospitals	-
6222	Psychiatric and Substance Abuse Hospitals	-
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	-

622 Hospitals - Government

6221	General Medical and Surgical Hospitals	-
6222	Psychiatric and Substance Abuse Hospitals	-
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	-

623 Nursing and Residential Care Facilities

6231	Nursing Care Facilities	-
6232	Residential Mental Retardation/Health and Substance Abuse Facilities	-
6233	Community Care Facilities for the Elderly	-
6239	Other Residential Care Facilities	-

Subtotal: All Health Services..... -

TOTAL STATE 6% SALES & USE TAX ON SERVICE TRANSACTIONS

	7,334.2
General Revenue Fund Share (Assumes same % as current law)	6,511.3
Local Government Distributions From Tax on Services	801.6

Notes: The estimates presume an exemption for Florida sales of services consumed out of state, and a use tax on services consumed in Florida. Also, the construction service estimates presume no internal pyramiding.

PUBLIC SCHOOL FUNDING
1997-98 through 2007-08

TOTAL LOCAL FUNDS FOR K-12 OPERATIONS

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Required Local Effort (RLE)	3,867,264,014	3,829,786,702	4,075,445,978	4,373,074,460	4,785,665,113	5,174,780,465	5,593,039,896	6,251,646,154	7,362,815,580	7,909,648,521
Discretionary Local Effort	417,298,748	439,766,878	468,080,334	509,597,152	552,711,952	601,911,527	667,516,394	877,976,389	1,056,206,435	1,140,750,821
Total Local Effort	4,284,562,762	4,269,553,580	4,543,526,312	4,882,671,612	5,338,377,065	5,776,691,992	6,260,556,290	7,129,622,543	8,419,022,015	9,050,399,342
Yearly Increase/Decrease		-15,009,182	273,972,732	339,145,300	455,705,453	438,314,927	483,864,298	869,066,253	1,289,399,472	631,377,327

2007/2008 FEFP - Second Calculation¹

Required Local Effort and Discretionary Operating Millages

District	Required Local Effort Mills	Required Local Effort Taxes	First Discretionary Millage (0.510 Operating Millage)	First Discretionary Millage Taxes	Second Discretionary Millage (Equalized Operating Millage)	Second Discretionary Millage Taxes	Total Taxes
1	2	3	4	5	6	7	
1 Alachua	4.977	60,748,438	0.510	6,224,976	0.233	2,843,959	69,817,373
2 Baker	4.933	3,877,650	0.510	400,892	0.250	196,516	4,475,058
3 Bay	4.819	87,628,992	0.510	9,273,871	0.142	2,582,137	99,485,000
4 Bradford	4.866	4,178,484	0.510	437,942	0.250	214,678	4,831,104
5 Brevard	4.833	188,155,247	0.510	19,854,992	0.188	7,319,095	215,329,334
6 Broward	4.815	809,849,709	0.510	85,778,474	0.152	25,565,349	921,193,532
7 Calhoun	4.747	1,673,767	0.510	179,823	0.250	88,149	1,941,739
8 Charlotte	3.611	81,233,506	0.510	11,473,024	0.078	1,754,698	94,461,228
9 Citrus	4.767	56,104,876	0.510	6,002,410	0.136	1,600,643	63,707,929
10 Clay	4.731	47,926,211	0.510	5,166,427	0.250	2,532,562	55,625,200
11 Collier	2.786	219,286,347	0.510	40,142,153	0.055	4,329,056	263,757,556
12 Columbia	4.780	12,051,529	0.510	1,285,833	0.250	630,310	13,967,672
13 Miami-Dade	4.915	1,155,374,848	0.510	119,886,302	0.145	34,085,321	1,309,346,471
14 DeSoto	4.897	8,649,810	0.510	900,838	0.250	441,587	9,992,235
15 Dixie	4.853	3,003,363	0.510	315,622	0.250	154,717	3,473,702
16 Duval	4.879	283,709,996	0.510	29,656,097	0.215	12,502,080	325,868,173
17 Escambia	4.960	75,138,850	0.510	7,725,971	0.250	3,787,240	86,652,061
18 Flagler	4.999	58,563,285	0.510	5,974,650	0.109	1,276,935	65,814,870
19 Franklin	1.437	5,591,026	0.510	1,984,289	0.031	120,614	7,695,929
20 Gadsden	4.937	6,754,242	0.510	697,724	0.250	342,022	7,793,988
21 Gilchrist	4.874	3,247,809	0.510	339,841	0.250	166,589	3,754,239
22 Glades	4.953	3,500,967	0.510	360,487	0.195	137,833	3,999,287
23 Gulf	3.893	10,145,948	0.510	1,329,163	0.081	211,102	11,686,213
24 Hamilton	4.969	3,393,652	0.510	348,312	0.250	170,741	3,912,705
25 Hardee	4.804	8,103,329	0.510	860,262	0.250	421,697	9,385,288
26 Hendry	4.798	12,912,146	0.510	1,372,487	0.250	672,788	14,957,421
27 Hernando	4.996	53,905,107	0.510	5,502,723	0.216	2,330,565	61,738,395
28 Highlands	4.961	32,257,766	0.510	3,316,158	0.193	1,254,938	36,828,862
29 Hillsborough	4.784	400,092,803	0.510	42,652,034	0.229	19,151,599	461,896,436
30 Holmes	4.485	1,928,898	0.510	219,340	0.250	107,519	2,255,757
31 Indian River	4.657	81,495,489	0.510	8,924,780	0.101	1,767,456	92,187,725
32 Jackson	4.900	6,864,798	0.510	714,499	0.250	350,245	7,929,542
33 Jefferson	4.781	2,792,862	0.510	297,921	0.195	113,911	3,204,694
34 Lafayette	4.607	1,056,889	0.510	116,999	0.250	57,352	1,231,240
35 Lake	4.996	106,926,710	0.510	10,915,257	0.192	4,109,273	121,951,240
36 Lee	4.361	400,609,111	0.510	46,849,495	0.089	8,175,696	455,634,302
37 Leon	4.726	73,637,868	0.510	7,946,532	0.209	3,256,520	84,840,920
38 Levy	4.780	11,087,733	0.510	1,183,001	0.250	579,902	12,850,636
39 Liberty	4.805	1,210,184	0.510	128,448	0.250	62,965	1,401,597
40 Madison	4.870	3,367,679	0.510	352,673	0.250	172,879	3,893,231
41 Manatee	5.028	164,928,665	0.510	16,729,041	0.128	4,198,661	185,856,367
42 Marion	4.896	104,245,648	0.510	10,858,922	0.201	4,279,693	119,384,263
43 Martin	4.009	86,667,469	0.510	11,025,295	0.083	1,794,313	99,487,077
44 Monroe	1.408	38,791,334	0.510	14,050,838	0.028	771,419	53,613,591
45 Nassau	4.995	39,734,082	0.510	4,056,933	0.139	1,105,713	44,896,728
46 Okaloosa	5.024	90,585,281	0.510	9,195,560	0.167	3,011,095	102,791,936
47 Okeechobee	4.952	11,809,942	0.510	1,216,290	0.250	596,221	13,622,453
48 Orange	4.942	505,773,446	0.510	52,194,346	0.169	17,295,773	575,263,565
49 Osceola	5.052	127,441,005	0.510	12,865,185	0.210	5,297,429	145,603,619
50 Palm Beach	4.743	767,026,954	0.510	82,476,017	0.103	16,656,921	866,159,892
51 Pasco	4.781	135,027,833	0.510	14,403,722	0.231	6,524,039	155,955,594
52 Pinellas	4.730	360,252,195	0.510	38,843,260	0.141	10,739,019	409,834,474
53 Polk	4.752	159,618,536	0.510	17,130,777	0.250	8,397,440	185,146,753
54 Putnam	4.734	18,788,023	0.510	2,024,058	0.250	992,185	21,804,266
55 St. Johns	4.932	115,657,284	0.510	11,959,695	0.119	2,790,595	130,407,574
56 St. Lucie	4.814	117,565,124	0.510	12,454,967	0.166	4,053,970	134,074,061
57 Santa Rosa	4.963	44,570,252	0.510	4,580,058	0.250	2,245,127	51,395,437
58 Sarasota	3.541	210,870,050	0.510	30,371,004	0.072	4,287,671	245,528,725
59 Seminole	4.698	150,526,814	0.510	16,340,714	0.205	6,568,326	173,435,854
60 Sumter	5.002	27,440,870	0.510	2,797,850	0.136	746,093	30,984,813
61 Suwannee	4.816	7,971,030	0.510	844,108	0.250	413,779	9,228,917
62 Taylor	4.701	6,221,011	0.510	674,902	0.227	300,398	7,196,311
63 Union	4.839	1,135,158	0.510	119,638	0.250	58,646	1,313,442
64 Volusia	4.791	188,005,968	0.510	20,013,159	0.166	6,514,087	214,533,214
65 Wakulla	4.919	7,354,214	0.510	762,482	0.250	373,766	8,490,462
66 Walton	1.696	28,437,655	0.510	8,551,418	0.040	670,699	37,659,772
67 Washington	4.934	5,164,754	0.510	533,852	0.250	261,692	5,960,298
Total		7,909,648,521		884,166,813		256,584,008	9,050,399,342

¹From the Florida Department of Education, Office of Funding and Financial Reporting, Florida Education Finance Program, 2007-2008, Second Calculation

86	AID TO LOCAL GOVERNMENTS	
	GRANTS AND AIDS - FLORIDA EDUCATIONAL	
	FINANCE PROGRAM	
	FROM GENERAL REVENUE FUND	6399,315,328
	FROM PRINCIPAL STATE SCHOOL TRUST FUND	87,035,116

Funds provided in Specific Appropriation 86 shall be allocated using a base student allocation of \$4,163.47 for the FEFP.

Funds provided in Specific Appropriation 86 for the supplemental allocation for juvenile justice education programs shall be allocated pursuant to the formula provided in section 1011.62(1), Florida Statutes. The allocation factor shall be \$944.19.

From the funds provided in Specific Appropriation 86, juvenile justice education programs shall receive the basic allocation assigned to a juvenile justice student, including ESE special education funding when appropriate. If a school district provides incentive funding for teachers to work in a failing school, then an equal incentive bonus must be provided to teachers teaching in juvenile justice facilities.

A minimum guaranteed level of funding shall be calculated to provide each school district a 1.0 percent increase per unweighted full-time equivalent student over the amount per unweighted full-time equivalent student funded in the 2006-2007 FEFP. The calculation of this minimum funding shall compare total state and local formula and categorical funds, discretionary lottery, and actual discretionary local revenue for 2006-2007 with total state and local formula and categorical funds, discretionary lottery, and maximum potential discretionary local revenue for 2007-2008. Funds for the School Recognition Program shall not be included in the calculation of the Minimum Guarantee.

The district cost differential (DCD) for each district shall be calculated pursuant to the provisions of section 1011.62(2), Florida Statutes.

From the funds provided in Specific Appropriation 86, \$40,000,000 is provided for the Sparsity Supplement as defined in section 1011.62(7), Florida Statutes, for school districts of 20,000 and fewer FTE in 2007-2008.

Required
Local Effort

Total required local effort for 2007-2008 shall be \$7,909,357,201. The total amount shall include adjustments made for the calculation required in sections 1011.62(4)(a) and (c), Florida Statutes.

The maximum nonvoted discretionary millage which may be levied pursuant to the provisions of section 1011.71(1), Florida Statutes, by district school boards in 2007-2008 shall be:

1. 0.51 mills

Operating
Discretionary
Millage

If a 0.51 mill levy in any school district generates an amount of funds per unweighted FTE that are less than the state average amount per unweighted FTE, the school district shall receive from the funds provided in Specific Appropriation 86, a discretionary millage compression supplement that when added to the funds generated by the district's 0.51 mill levy shall be equal to the state average as provided in section 1011.62(5), Florida Statutes.

2. 0.25 mills

An additional levy is authorized not to exceed 0.25 mills, that will raise an amount not to exceed \$100 per FTE. District school boards that levy the entire additional 0.25 mills and raise less than \$100 per K-12 FTE shall receive, from the funds provided in Specific Appropriation 86, an amount that, when combined with funds raised by the 0.25 mills, will provide \$100 per K-12 FTE. To be eligible for state funds provided in this paragraph, a district must levy the full 0.25 mills and the full 0.51 mills.

Operating
Discretionary
Millage Cont.

Funds provided in Specific Appropriation 86 are based upon program cost factors for 2007-2008 as follows:

1. Basic Programs
 - A. K-3 Basic..... 1.048
 - B. 4-8 Basic..... 1.000
 - C. 9-12 Basic..... 1.066
2. Programs for Exceptional Students
 - A. Support Level 4 3.625
 - B. Support Level 5 5.062
3. English for Speakers of Other Languages 1.200
4. Programs for Grades 9-12
 - Career Education 1.119

From the funds in Specific Appropriation 86, \$1,133,668,598 is provided to school districts as an Exceptional Student Education (ESE) Guaranteed Allocation as authorized by law to provide educational programs and services for exceptional students. The ESE Guaranteed Allocation funds are provided in addition to the funds for each exceptional student in the per FTE student calculation. Each district's ESE Guaranteed Allocation for the 2007-2008 appropriation shall not be recalculated during the school year. School districts that provided educational services in 2006-2007 for exceptional students who are residents of other districts shall not discontinue providing such services without the prior approval of the Department of Education. Expenditure requirements for the ESE Guaranteed Allocation shall be as prescribed in section 1010.20(3), Florida Statutes, for programs for exceptional students.

From the funds provided in Specific Appropriation 86, the value of 43.35 weighted FTE students is provided to supplement the funding for severely handicapped students served in ESE programs 254 and 255 when a school district has less than 10,000 FTE student enrollment and less than 3 FTE eligible students per program. The Commissioner of Education shall allocate the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the amount of funds received in the district's FEFP allocations for the students being served. The supplemental value shall not exceed 3 FTE.

A student in cooperative education or other types of programs incorporating on-the-job training shall not be counted for more than twenty-five (25) hours per week of membership in all programs when calculating full-time student membership, as provided in section 1011.61, Florida Statutes, for funding pursuant to section 1011.62, Florida Statutes.

From the funds in Specific Appropriation 86, \$77,150,000 is provided for Safe Schools activities and shall be allocated as follows: \$75,000 shall be distributed to each district, and the remaining balance shall be allocated as follows: two-thirds based on the latest official Florida Crime Index provided by the Department of Law Enforcement and one-third based on each district's share of

the state's total unweighted student enrollment. Safe Schools activities include: (1) after school programs for middle school students; (2) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (3) alternative school programs for adjudicated youth; (4) suicide prevention programs; and (5) other improvements to make the school a safe place to learn. Each district shall determine, based on a review of its existing programs and priorities, how much of its total allocation to use for each authorized Safe Schools activity.

From the funds in Specific Appropriation 86, \$736,402,596 is for Supplemental Academic Instruction to be provided throughout the school year pursuant to section 1011.62(1)(f), Florida Statutes. First priority for use of these funds shall be the provision of supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored FCAT Level I in FCAT reading or math. Each district's Supplemental Academic Instruction allocation for the 2007-2008 appropriation shall not be recalculated during the school year.

From the funds in Specific Appropriation 86, \$116,909,260 is provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$100,000 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the state total K-12 base funding.

From the funds in Specific Appropriation 86, \$147,500,000 is provided for the Merit Award Program.

Districts may charge a fee for grades K-12 voluntary, non-credit summer school enrollment in basic program courses. The amount of any student's fee shall be based on the student's ability to pay and the student's financial need as determined by district school board policy.

No funds are provided in Specific Appropriation 86 for charter school FTE student enrollment for on-line instruction received by students principally in their own homes. However, charter schools may serve students who are temporarily homebound or who receive a portion of their instruction on-line.

Funds in Specific Appropriation 86 for dual enrollment instruction of public school students, including dual enrollment instruction provided at the Daytona Beach Advanced Technology Center, shall be provided in an amount equal to the hours of instruction which would be necessary to earn the FTE and the funding for an equivalent course if it were taught in the school district.

School Funding from Ad Valorem Taxes

School districts are authorized under Article VII, s. 9 of the Florida Constitution to levy ad valorem taxes. Like counties and cities, school districts are limited by the Florida Constitution in Art. VII, s. 9(b) to levy no more than 10 mills of ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for no more than two years when authorized by the voters.

The legislature implemented tax provisions for schools in Chapter 1011, Part II, Florida Statutes. Part II of Chapter 1011 prescribes an education funding scheme funded through both state and local tax revenues. The primary source of funding for school operational purposes is through the Florida Education Finance Program ("FEFP"), which is made up of both state and local money. State dollars in the FEFP are derived primarily from sales taxes, while the local dollars are generated through ad valorem taxation. In addition to money obtained through the FEFP, local school districts may levy ad valorem taxes for capital outlay purposes, and with voter approval, additional taxes for operating purposes.

Required and Discretionary Local Effort

1. Required Local Effort

Florida school districts participating in the Florida Education Finance Program are required to levy a millage which will generate the required local effort amount set by the legislature in the annual general appropriations bill. This is provided for by statute in Chapter 1011, Part II, Florida Statutes. The required local effort and the corresponding millage rate for individual school districts are determined by the Commissioner of Education in accordance with s. 1011.62(4), Fla. Stat., after the Commissioner receives updates from the Department of Revenue regarding the taxable value for school purposes of property within each school district.¹

¹ Under section 1011.62(4), the Department of Revenue must certify to the Commissioner of Education the estimate of the taxable value for school purposes for the current calendar year, based on the latest available data from the property appraisers of each county. Once the Commissioner receives the taxable value certification, he must compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 95 percent of the estimated state total taxable value for school purposes, would generate the prescribed aggregate required local effort for that year statewide. The statewide required local effort millage is then

In addition to the required local effort, Florida Statutes section 1011.71(1) grants authorization for school districts participating in the FEFP to levy "a nonvoted current operating discretionary millage," as provided annually in the general appropriations act. In the 2007-2008 appropriations bill, Chapter 2007-72, Laws of Florida, the legislature approved two operating discretionary millages pursuant to this section. Line item 86 of Chapter 2007-72, L.O.F., sets out the discretionary millage provisions for the FEFP.

2. First Discretionary Millage – 0.51 Discretionary Operating Millage

The first discretionary operating levy authorized in Ch. 2007-72 is for 0.51 mills. The legislature agreed in the proviso language for this millage to supplement school districts whose levy of the 0.51 mills generates revenue less than the state average, per unweighted full-time equivalent student, as provided for in s. 1011.62(5). To be eligible for the supplement, a district must levy the full 0.51 mills.

3. Second Discretionary Millage – Equalized Discretionary Operating Millage

The second discretionary levy allows a district school board to levy an additional 0.25 mills, so long as the levy does not generate more than \$100 per full-time equivalent student in the district. The legislature will equalize districts whose levy of the 0.25 mills generates less than \$100 per full-time equivalent student by paying to them an amount sufficient to get them to \$100 per full-time equivalent student. In order to obtain the equalization supplement on the 0.25 mills, a school district must levy the full 0.25 mills and the full 0.51 mills.

Section 1011.71(2), Fla. Stat. – 2 Mill Capital Outlay

Section 1011.71(2) permits school districts to levy 2 mills for capital purposes in addition to the required local effort and discretionary operating millages. This millage does not require voter approval and may be used to fund capital projects and equipment including, but not limited to, construction, maintenance, and renovation projects for new and existing school facilities; the purchase, lease-purchase, or lease of equipment and school buses; and lease-purchase payments for facilities, as provided for in paragraphs (2) and (3) of section 1011.71, Florida Statutes.

Section 1011.73(1), Fla. Stat. – Voter-approved Levy for 2 Years

Section 1011.73(1) authorizes school district levies for no more than two years with voter approval. This millage is not included in the 10 mill limitation in Article VII, s. 9(b) of the State Constitution, as it falls with the exception to the constitutional millage

reduced for those districts where the statewide millage rate would produce more than 90 percent of the district's total FEFP entitlement, to a level that will only generate 90 percent of its FEFP entitlement. For the 2007-2008 school year, the Legislature in Ch. 2007-72, line item 86, Laws of Florida, set the required local effort at \$7,909,357,201.

cap. Section 1011.73, outlines the requirements for a millage election held to impose this levy. Revenues derived from an ad valorem millage levied under s. 1011.73(1) may be used for operational or capital purposes.

Section 1011.71(7), Fla. Stat. – Voter-approved Levy for 4 years

Section 1011.71(7), authorizes school districts to levy, with voter approval, millage for operational purposes up to an amount that when added together with other non-voted millage does not exceed the 10 mill limit placed on school district levies in Article VII, s. 9(b), of the Florida Constitution. School districts may levy this amount for up to 4 years. In accordance with s. 1011.71(7), this millage is excluded from the FEFP unless an increase in the required local effort places a school district's combined millage above the 10 mill cap, in which case any millage which exceeds 10 mills will be considered required local effort. Millage election requirements for this levy are provided in s. 1011.73.

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TITLE 48. K-20 EDUCATION CODE (Chs. 1000-1013)
CHAPTER 1011. PLANNING AND BUDGETING
PART II. FUNDING FOR SCHOOL DISTRICTS

Fla. Stat. § 1011.71 (2007)

§ 1011.71. District school tax

(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(1)* shall levy on the taxable value for school purposes of the district, exclusive of millage voted under the provisions of *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) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than 2 mills against the taxable value for school purposes for district schools, including charter schools at the discretion of the school board, to fund:

(a) New construction and remodeling projects, as set forth in *s. 1013.64(3)(b)* and (6)(b) and included in the district's educational plant survey pursuant to *s. 1013.31*, without regard to prioritization, 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.

(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.

(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) A school district that has met the reduction requirements regarding class size for the 2007-2008 fiscal year pursuant to *s. 1003.03* for K-12 students for whom the school district provides the educational facilities and certifies to the Commissioner of Education that the district does not need all of its discretionary 2-mill capital improvement revenue for capital outlay purposes and all of the district's instructional space needs for the next 5 years can be met from capital outlay sources that the district reasonably expects to receive during the next 5 years from local revenues and from currently appropriated state facilities funding or from alternative scheduling or construction, leasing, rezoning, or technological methodologies that exhibit sound management may expend, subject to the provisions of *s. 200.065*, up to \$ 25 per unweighted full-time equivalent student from the revenue generated by the 2007-2008 millage levy authorized by subsection (2) to fund, in addition to expenditures authorized in paragraphs (2)(a)-(j), 2007-2008 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 for property and casualty insurance necessary to insure school district educational and ancillary plants. 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.

(4) Violations of the expenditure provisions in subsection (2) or subsection (3) 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.

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

(6) 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).

(7) 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 *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.

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, eff. July 1, 2006; s. 54, ch. 2006-74, eff. June 5, 2006; s. 9, ch. 2006-190, eff. July 1, 2006; s. 178, ch. 2007-5, eff. July 3, 2007; s. 4, ch. 2007-59, eff. July 1, 2007; s. 4, ch. 2007-194, eff. June 19, 2007; s. 7, ch. 2007-321, eff. June 21, 2007; s. 4, ch. 2007-328, eff. Oct. 26, 2007.

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TITLE 48. K-20 EDUCATION CODE (Chs. 1000-1013)
CHAPTER 1011. PLANNING AND BUDGETING
PART II. FUNDING FOR SCHOOL DISTRICTS

Fla. Stat. § 1011.73 (2007)

§ 1011.73. District millage elections

(1) *MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.* --The district 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) *MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.* --The district 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. 1011.71(7)*. 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.

(3) *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.

(4) *FORM OF BALLOT.*

(a) The district 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 district 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*.

(5) *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.

(6) *RESULTS OF ELECTION.* --When the district 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.

(7) *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 district school board.

HISTORY: s. 666, ch. 2002-387; s. 5, ch. 2007-194, eff. June 19, 2007.