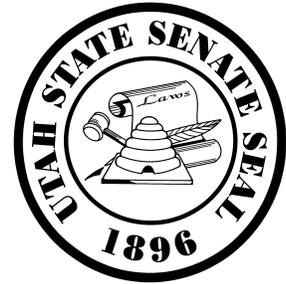




Fiscal Note

H.B. 231

2015 General Session
 School Board Levy Amendments
 by Powell, K.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

State Government

UCA 36-12-13(2)(b)

Enactment of this legislation likely will not materially impact state revenue.

Revenues	FY 2015	FY 2016	FY 2017
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2015	FY 2016	FY 2017
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$0	\$0
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Local Government

UCA 36-12-13(2)(c)

Enactment of this bill eliminates the .0018 per dollar of taxable value cap on the board local levy for 11 school districts. This bill allows these school districts to levy up to a maximum of .0025 per dollar of taxable value after having gone through truth in taxation.

Individuals & Businesses

UCA 36-12-13(2)(d)

Enactment of this bill gives school districts the ability to increase property tax rates over what they are currently assessing. To the extent that local school districts opt to go through truth in taxation, individuals and businesses may see an increase in their property tax assessments.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.