

53A-17a-134 Board-approved leeway -- Purpose -- State support -- Disapproval.

- (1) Except as provided in Subsection (9), a local school board may levy a tax rate of up to .0004 per dollar of taxable value to maintain a school program above the cost of the basic school program as follows:
 - (a) a local school board shall use the money generated by the tax for class size reduction within the school district;
 - (b) if a local school board determines that the average class size in the school district is not excessive, it may use the money for other school purposes but only if the board has declared the use for other school purposes in a public meeting prior to levying the tax rate; and
 - (c) a district may not use the money for other school purposes under Subsection (1)(b) until it has certified in writing that its class size needs are already being met and has identified the other school purposes for which the money will be used to the State Board of Education and the state board has approved their use for other school purposes.
- (2)
 - (a) The state shall contribute an amount sufficient to guarantee \$27.36 per weighted pupil unit for each .0001 per dollar of taxable value.
 - (b) The guarantee shall increase in the same manner as provided for the voted local levy guarantee in Subsection 53A-17a-133(4)(c).
 - (c)
 - (i) The amount of state guarantee money to which a school district would otherwise be entitled to under this Subsection (2) may not be reduced for the sole reason that the district's levy is reduced as a consequence of changes in the certified tax rate under Section 59-2-924 pursuant to changes in property valuation.
 - (ii) Subsection (2)(c)(i) applies for a period of five years following any such change in the certified tax rate.
 - (d) The guarantee provided under this section does not apply to:
 - (i) a board-authorized leeway in the first fiscal year the leeway is in effect, unless the leeway was approved by voters pursuant to Subsections (4) through (6); or
 - (ii) the portion of a board-authorized leeway rate that is in excess of the board-authorized leeway rate that was in effect for the previous fiscal year.
- (3) The levy authorized under this section is not in addition to the maximum rate of .002 authorized in Section 53A-17a-133, but is a board-authorized component of the total tax rate under that section.
- (4) As an exception to Section 53A-17a-133, the board-authorized levy does not require voter approval, but the board may require voter approval if requested by a majority of the board.
- (5) An election to consider disapproval of the board-authorized levy is required, if within 60 days after the levy is established by the board, referendum petitions signed by the number of legal voters required in Section 20A-7-301, who reside within the school district, are filed with the school district.
- (6)
 - (a) A local school board shall establish its board-approved levy by April 1 to have the levy apply to the fiscal year beginning July 1 in that same calendar year except that if an election is required under this section, the levy applies to the fiscal year beginning July 1 of the next calendar year.
 - (b) The approval and disapproval votes authorized in Subsections (4) and (5) shall occur at a general election in even-numbered years, except that a vote required under this section in odd-numbered years shall occur at a special election held on a day in odd-numbered years

that corresponds to the general election date. The school district shall pay for the cost of a special election.

- (7)
 - (a) Modification or termination of a voter-approved leeway rate authorized under this section is governed by Section 53A-17a-133.
 - (b) A board-authorized leeway rate may be modified or terminated by a majority vote of the board subject to disapproval procedures specified in this section.
- (8) A board levy election does not require publication of a voter information pamphlet.
- (9) Beginning January 1, 2012, a local school board may not levy a tax in accordance with this section.

Amended by Chapter 178, 2013 General Session