

Superseded 5/13/2014

53A-17a-103 Definitions.

As used in this chapter:

- (1) "Basic state-supported school program" or "basic program" means public education programs for kindergarten, elementary, and secondary school students that are operated and maintained for the amount derived by multiplying the number of weighted pupil units for each school district or charter school by the value established each year in statute, except as otherwise provided in this chapter.
- (2)
 - (a) "Certified revenue levy" means a property tax levy that provides an amount of ad valorem property tax revenue equal to the sum of:
 - (i) the amount of ad valorem property tax revenue to be generated statewide in the previous year from imposing a minimum basic tax rate, as specified in Subsection 53A-17a-135(1)(a); and
 - (ii) the product of:
 - (A) new growth, as defined in:
 - (I) Section 59-2-924; and
 - (II) rules of the State Tax Commission; and
 - (B) the minimum basic tax rate certified by the State Tax Commission for the previous year.
 - (b) For purposes of this Subsection (2), "ad valorem property tax revenue" does not include property tax revenue received statewide from personal property that is:
 - (i) assessed by a county assessor in accordance with Title 59, Chapter 2, Part 3, County Assessment; and
 - (ii) semiconductor manufacturing equipment.
 - (c) For purposes of calculating the certified revenue levy described in this Subsection (2), the State Tax Commission shall use:
 - (i) the taxable value of real property assessed by a county assessor contained on the assessment roll;
 - (ii) the taxable value of real and personal property assessed by the State Tax Commission; and
 - (iii) the taxable year end value of personal property assessed by a county assessor contained on the prior year's assessment roll.
- (3) "Pupil in average daily membership (ADM)" means a full-day equivalent pupil.
- (4)
 - (a) "State-supported minimum school program" or "Minimum School Program" means public school programs for kindergarten, elementary, and secondary schools as described in this Subsection (4).
 - (b) The minimum school program established in school districts and charter schools shall include the equivalent of a school term of nine months as determined by the State Board of Education.
 - (c)
 - (i) The board shall establish the number of days or equivalent instructional hours that school is held for an academic school year.
 - (ii) Education, enhanced by utilization of technologically enriched delivery systems, when approved by local school boards or charter school governing boards, shall receive full support by the State Board of Education as it pertains to fulfilling the attendance requirements, excluding time spent viewing commercial advertising.
 - (d) The Minimum School Program includes a program or allocation funded by a line item appropriation or other appropriation designated as follows:

- (i) Basic School Program;
 - (ii) Related to Basic Programs;
 - (iii) Voted and Board Levy Programs; or
 - (iv) Minimum School Program.
- (5) "Weighted pupil unit or units or WPU or WPUs" means the unit of measure of factors that is computed in accordance with this chapter for the purpose of determining the costs of a program on a uniform basis for each district.