

2nd Sub. H.B. 39
TUITION TAX CREDITS

Representative **Sheryl L. Allen** proposes the following amendments:

1. *Page 3, Line 61*

House Committee Amendments

2-21-2005:

61 appropriated under Subsection (1).

(4)(a) As prioritized by the Audit Subcommittee, the legislative auditor general shall, at the conclusion of the 2007-08 school year, conduct a comprehensive audit, examination, and review of:

(i) the tuition tax credit under Section 59-10-136; and

(ii) the appropriation for school districts affected by tuition tax credits under Subsection (1).

(b) The audit findings shall include:

(i) public school enrollment trends;

(ii) private school enrollment trends;

(iii) the number of public school students that transfer to private schools annually;

(iv) the net fiscal impact to the state due to tuition tax credits;

(v) an analysis of the impacts of tuition tax credits to school districts, including impacts on school district finances and school programs;

(vi) a comparison of actual per pupil expenditures and an estimate what per pupil expenditures would have been without tuition tax credits;

(viii) a listing of to whom and for what purpose the funds available under Subsection (1) were distributed; and

(ix) an assessment of alternatives available to school districts if they had not received funds under Subsection (1).