

## H.B. 199

# STATEWIDE EQUALIZATION OF SCHOOL FUNDING

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 2

FEBRUARY 16, 2009 4:31 PM

Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 4, Lines 103 through 104:*

103 Part 6. {~~Capitol~~} Capital Outlay Equalization Program  
104 53A-21-601. Capital Outlay Equalization Program -- Definitions.

2. *Page 5, Lines 126 through 127:*

126 (e) "Contributing district" or "contributing school district" means a participating school district that  
127 in a fiscal year receives less revenue from the allocations made under Section 53A-21-602 than

3. *Page 5, Line 130:*

130 (f) "Neutral school district" means a participating school district that in a fiscal year receives the

4. *Page 5, Lines 133 through 134:*

133 53A-21-603.  
134 (g) "Participating school district" or "participating district" means a school district that:  
(i) is located in a county of the first, second, or third class; or  
(ii) is located in a county of the fourth, fifth, or sixth class and notifies the State Board of  
Education of its intent to participate in the Capital Outlay Equalization Program.  
(h) "Rate reduction limitation increment" means, for a receiving district whose

5. *Page 5, Line 142:*

142 {~~(h)~~} (i) "Receiving district" or "receiving school district" means a participating school  
district that in a

6. *Page 5, Lines 149 through 151:*

149 2010-11, the State Board of Education shall allocate funding from the Capital Outlay  
150 Equalization Fund to a participating school district in an amount equal to the product of:

151 (i) the adjusted allocation amount per student; and

7. *Page 6, Lines 168 through 169:*

168 (2) The State Board of Education shall allocate to a participating school district the greater of an  
169 amount equal to ~~{a}~~ the participating school district's allocation pursuant to Subsection (1) or an  
amount equal to

8. *Page 6, Lines 170 through 177:*

170 the revenue generated within the participating school district by the imposition of the basic capital outlay  
171 levy required under Section 53A-21-603 if ~~{c}~~  
172 ~~(a) the school district is in a county of the fourth through sixth class; or~~  
173 ~~(b)~~ the participating school district:  
174 ~~{(i)}~~ (a) has a school district property tax base per enrolled student less than 70% of the  
175 statewide average property tax base per enrolled student; and  
176 ~~{(ii)}~~ (b) a combined capital levy rate greater than 70% of the highest combined capital levy  
177 rate.

9. *Page 6, Line 180 through Page 7, Line 184:*

180 shall reduce each district's allocation by an equal percentage.  
181 (4) A participating school district shall remit to the State Board of Education an amount equal to the  
182 revenue generated from the basic capital outlay tax rate imposed under Section 53A-21-603 on  
183 or before the June 30 immediately following the end of the taxable year in which the participating  
school  
184 district imposes the basic capital outlay tax rate.

10. *Page 7, Line 199:*

199 decrease other allocations that would otherwise be made to a participating school district, if the accounting

11. *Page 7, Lines 205 through 207:*

205 For taxable years beginning on or after January 1, 2010, in order to qualify for receipt of  
206 state funds pursuant to Title 53A, Chapter 17a, Minimum School Program Act, a participating school  
district  
207 shall impose a basic capital outlay tax rate of ~~{.000727}~~ .000584 per dollar of taxable value.

12. *Page 7, Line 212 through Page 8, Line 215:*

212 (b) "Combined capital outlay certified tax rate" means a combined capital levy tax rate  
213 that will provide the same ad valorem property tax revenues for a **participating** school district as were  
214 budgeted by that **participating** school district for the prior year for the **participating** school district's  
combined capital levy  
215 rate.

13. *Page 8, Lines 219 through 224:*

219 (3) The calculation of a **participating** school district's combined capital outlay certified tax rate shall  
220 be used:  
221 (a) by the State Board of Education to determine the allocation of funds from the  
222 Capital Outlay Equalization Fund in accordance with Section 53A-21-602; and  
223 (b) to offset ~~{a}~~ **the participating** school district's aggregate certified tax rate as provided in  
Section  
224 59-2-924.5.