



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 27, 2013

Mr. President:

The Education Committee reports a favorable recommendation on **S.B. 81, SCHOOL PROPERTY TAX FUNDING**, by Senator A. Osmond, with the following amendments:

1. *Page 1, Lines 13 through 16:*

- 13 ▶ sets the school minimum basic tax rate at a fixed rate;
= ▶ provides for certain notification and certification requirements related to the school minimum basic tax rate;
14 ▶ repeals certain public notice requirements related to the school minimum basic tax
15 rate;
 ▶ requires specified increases in the value of the weighted pupil unit as the minimum basic tax rate generates additional revenue for the basic program;
16 ▶ amends a school board local levy;

2. *Page 1, Lines 23 through 24:*

- 23 Other Special Clauses:
24 This bill has retrospective operation to January 1, 2013.
This bill coordinates with S.B. 1, Public Education Base Budget, by providing superseding substantive amendments.

Bill Number



SB0081

Action Class



S

Action Code



SCRAMD

3. Page 2, Line 34:

34 63I-1-253, as last amended by Laws of Utah 2012, Chapter 369

Utah Code Sections Affected by Coordination Clause:

53A-17a-135, as last amended by Laws of Utah 2012, Chapters 4 and 421

4. Page 9, Lines 266 through 268:

266 ~~(e)~~ (3) (a) On or before June 8, the State Tax Commission shall provide the State Board of Education and each school district with an initial estimate of:

(i) the minimum basic tax rate to be imposed under Subsection (2); and

(ii) the basic levy increment rate.

(b) The State Tax Commission shall certify on or before June 22 the ~~[rate that generates \$289,021,900 in revenues statewide]~~ minimum basic tax rate to be imposed under

268 Subsection (2) and the basic levy increment rate .

5. Page 10, Lines 283 through 288:

283 (6) The Legislature shall annually increase the ~~{dollar amount appropriated for the basic}~~

284 ~~{program}~~ the value of the weighted pupil unit, except for the value of add-on weighted pupil units for the special education program described in Section 53A-17a-111 and the career and technical education program described in Section 53A-17a-113, by an amount that fully appropriates an amount equal to any difference between:

285 (a) the amount of revenue generated statewide by the tax rate imposed in accordance
286 with Subsection (2); and

287 (b) the amount of revenue that would be generated statewide by a tax rate equal to the
288 certified revenue levy.

6. Page 23, Line 707:

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707 This bill has retrospective operation to January 1, 2013.

Section 10. Coordinating S.B. 81 with S.B. 1 -- Superseding substantive amendments.

If this S.B. 81 and S.B. 1, Public Education Base Budget, both pass and become law, the Legislature intends that the amendments to Section 53A-17a-135 in this S.B. 81 supersede the amendments to Section 53A-17a-135 in S.B. 1, when the Office of Legislative Research and General Counsel prepares the Utah Code database for publication.

Respectfully,

Stuart C. Reid
Committee Chair

Voting: 5-1-2

3 SB0081.SC1.WPD anicholson/AMN RLR/PVD 2/27/13 9:44 am

Bill Number



SB0081

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