

53A-17a-145 Additional levy by district for debt service, school sites, buildings, buses, textbooks, and supplies.

- (1) Except as provided in Subsection (5), a school district may elect to increase its tax rate by up to 10% of the cost of the basic program.
- (2) The proceeds from the increase may only be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies.
- (3) This section does not prohibit a district from exercising the authority granted by other laws relating to tax rates.
- (4) This increase in the tax rate is not included in determining the apportionment of the State School Fund, and is in addition to other tax rates authorized by law.
- (5) Beginning January 1, 2012, a school district may not:
 - (a) levy a tax rate in accordance with this section; or
 - (b) increase its tax rate as described in Subsection (1).

Amended by Chapter 371, 2011 General Session