

**Representative Michael R. Styler** proposes the following substitute bill:

**PROPERTY TAX LEVY FOR EDUCATION**

2004 GENERAL SESSION

STATE OF UTAH

**Sponsor: Michael R. Styler**

---

---

**LONG TITLE**

**General Description:**

This bill amends the definition of certified revenue levy in the State System of Public Education Code.

**Highlighted Provisions:**

This bill:

- ▶ amends the definition of certified revenue levy to include an adjustment of property tax revenues generated by the minimum basic tax rate in accordance with the annual change in the Consumer Price Index.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on January 1, 2005.

**Utah Code Sections Affected:**

AMENDS:

**53A-17a-103**, as last amended by Chapter 320, Laws of Utah 2003

---

---

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **53A-17a-103** is amended to read:

**53A-17a-103. Definitions.**



26 As used in this chapter:

27 (1) "Basic state-supported school program" or "basic program" means public education  
28 programs for kindergarten, elementary, and secondary school students that are operated and  
29 maintained for the amount derived by multiplying the number of weighted pupil units for each  
30 district by \$2,150, except as otherwise provided in this chapter.

31 (2) "Certified revenue levy" means a property tax levy that provides an amount of ad  
32 valorem property tax revenue equal to the sum of:

33 (a) the amount of property tax revenue to be generated statewide in the previous year  
34 from imposing a minimum basic tax rate, as specified in Subsection 53A-17a-135(1)(a),  
35 increased or decreased by the annual change in the Consumer Price Index for Urban Wage  
36 Earners and Clerical Workers (CPI-W) published by the U.S. Department of Labor; and

37 (b) the product of:

38 (i) new growth, as defined in Section 59-2-924 and rules of the State Tax Commission;  
39 and

40 (ii) the minimum basic tax rate certified by the State Tax Commission for the previous  
41 year.

42 (3) "Leeway program" or "leeway" means a state-supported voted leeway program or  
43 board leeway program authorized under Section 53A-17a-133 or 53A-17a-134.

44 (4) "Pupil in average daily membership (ADM)" means a full-day equivalent pupil.

45 (5) (a) "State-supported minimum school program" or "minimum school program"  
46 means public school programs for kindergarten, elementary, and secondary schools as  
47 described in this Subsection (5).

48 (b) The minimum school program established in the districts shall include the  
49 equivalent of a school term of nine months as determined by the State Board of Education.

50 (c) (i) The board shall establish the number of days or equivalent instructional hours  
51 that school is held for an academic school year.

52 (ii) Education, enhanced by utilization of technologically enriched delivery systems,  
53 when approved by local school boards, shall receive full support by the State Board of  
54 Education as it pertains to fulfilling the attendance requirements, excluding time spent viewing  
55 commercial advertising.

56 (d) The program includes the total of the following annual costs:

- 57 (i) the cost of a basic state-supported school program; and  
58 (ii) other amounts appropriated in this chapter in addition to the basic program.  
59 (6) "Weighted pupil unit or units or WPU or WPU's" means the unit of measure of  
60 factors that is computed in accordance with this chapter for the purpose of determining the  
61 costs of a program on a uniform basis for each district.

62 Section 2. **Effective date.**

63 This bill takes effect on January 1, 2005.