

4th Sub. H.B. 66 PROPERTY TAX AMENDMENTS

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

1. *Page 1, Lines 14 through 19:*

- 14 ▶ increases the statewide minimum basic tax rate;
- 15 ▶ ~~{requires the Legislature to increase the value of the weighted pupil unit for purposes~~
- 16 ~~of determining school districts' income tax funding by an amount equal to the~~
- 17 ~~amount of revenue generated statewide by the increase in the minimum basic levy~~
- 18 ~~rate;}~~ each fiscal year starting with fiscal year 2011-12, requires the Legislature to appropriate an
amount of revenue equal to the increased revenue generated statewide from the minimum basic levy to
the following:
- first, to charter schools to offset a school district's reduced allocation to a charter school
as part of the charter school's local replacement funding;
- second, to charter schools to offset the Legislature's supplement as part of the charter
school's local replacement funding;
- third, to increase the weighted pupil unit dollar amount;
- 19 ▶ creates a local school district discretionary levy and a capital discretionary levy;

2. *Page 12, Lines 362 through 364:*

- 362 (iii) Nothing in this Subsection (4)(a) affects the school bond guarantee program
- 363 established under Chapter 28, Utah School Bond Guaranty Act.
- (iv) For a fiscal year beginning on or after fiscal year 2011-12, a school district's allocation to a
charter school described in Subsection (4)(a)(i) shall be decreased by an amount equal to the amount of
revenue received by the school district from the appropriation described in Subsection
53A-17a-135(4)(b)(i).
- 364 (b) The State Board of Education shall:

3. *Page 13, Lines 388 through 391:*

- 388 (iv) For the purpose of providing state monies for charter school students under this
- 389 Subsection (4)(d), a kindergarten student who is enrolled in less than a full-day kindergarten
- 390 program is weighted as .55 of a student.
- (v) For a fiscal year beginning on or after fiscal year 2011-12, the Legislature's supplemental
appropriation for charter schools described in Subsection (4)(d)(i) shall be decreased by an amount equal
to the amount of revenue received by the charter schools from the appropriation described in Subsection
53A-17a-135(4)(b)(ii).

391 (e) Of the monies provided to a charter school under this Subsection (4), 10% shall be

4. Page 31, Lines 943 through 951:

943 (b) The proceeds of the levy authorized under Subsection (1) which exceed the cost of
944 the basic program shall be paid into the Uniform School Fund as provided by law.

945 ~~{ (4) For fiscal year 2010-11, the Legislature shall increase the dollar amount described~~
946 ~~in Subsection 53A-17a-103(1) by an amount equal to the difference between:~~

947 ~~— (a) the amount of revenue generated statewide from the imposition of the minimum~~
948 ~~basic tax rate of .00200 per dollar of taxable value during calendar year 2010; and~~

949 ~~— (b) the amount of revenue that would have been generated from the imposition of the~~
950 ~~certified revenue levy statewide for the same calendar year. }~~ =

(4)(a) For purposes of this Subsection (4), "increased revenue generated statewide from the minimum basic levy" means an amount equal to the difference of:

(i) the estimated amount of revenue to be generated statewide by the imposition of the minimum basic tax rate described in Subsection (1) during the current calendar year; and

(ii) the amount of revenue that would be generated statewide by the imposition of the certified revenue levy defined in Section 53A-17a-103 during the same calendar year described in Subsection (4)(a)(i).

(b) For a fiscal year beginning on or after fiscal year 2011-12, the Legislature shall appropriate an amount of revenue equal to the increased revenue generated statewide from the minimum basic levy to the following:

(i) first, to charter schools to offset a school district's reduced allocation to a charter school described in Subsection 53A-1a-513(4)(a)(iv);

(ii) second, to charter schools to offset the Legislature's supplement described in Subsection 53A-1a-513(4)(d)(v); and

(iii) third, to increase the weighted pupil unit dollar amount described in Subsection 53A-17a-103(1).

951 Section 19. Section **53A-17a-143** is amended to read:

5. Page 38, Lines 1148 through 1152:

1148 (i) "WPU distribution from the basic levy increase" means the revenue distributed to a
1149 school district from the minimum school program under Title 53A, Chapter 17a, Part 1,

1150 Minimum School Program, as a result of { ~~the~~ } an increased { ~~revenue generated statewide from~~
the

1151 minimum basic levy rate increase } legislative appropriation described in Subsection 53A-17a-
135(4)(b)(iii) .

1152 (2) (a) Subject to the other requirements of this section, for a taxable year beginning on