

2nd Sub. S.B. 46

SCHOOL PROPERTY TAX EQUALIZATION AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

MARCH 9, 2009 5:41 PM

Senator **Howard A. Stephenson** proposes the following amendments:

1. *Page 1, Lines 14 through 18:*

- 14 ▶ requires a school district in a county of the first class that receives property tax
15 revenue from certain equalization programs to:
- 16 • separately account for and budget monies received from the equalization
17 program; ~~{and}~~
 - 18 • expend the monies received for certain uses; and
 - adopt schedules to increase the enrollment capacity of certain school buildings;

2. *Page 2, Lines 46 through 47:*

46 district of .0006 per dollar of taxable value.

(c) "Feeder system" means a high school and the system of elementary, middle, and junior high schools that are within the same high school's attendance area.

(d)(i) "Increased capacity building schedule" means a schedule for a school building that increases the enrollment capacity of the school by at least 33% above a traditional 180 day school year schedule.

(ii) "Increased capacity building schedule" may include:

(A) a year-round schedule or other schedule that increases the enrollment capacity of the school by extending the number of hours or days the school is used; or

(B) a trimester schedule that gives students and teachers scheduling options, such as:

(I) attending school or teaching year-round, either full-time or part-time; or

(II) attending school or teaching school two semesters in a year.

47 ~~{c}~~ (e) "Receiving school district" means a school district in a county of the first class that

3. *Page 3, Lines 77 through 79:*

77 (c) submit copies of an audit of the receiving school district's use of the capital outlay

78 increment monies to:

79 (i) the receiving school district's county treasurer;

4. *Page 4, Lines 95 through 96:*

95 district's capital outlay increment monies.

(8)(a) Prior to budgeting or expending capital outlay increment monies a receiving school district shall:

(i) prepare a plan to implement an increased capacity building schedule for:
(A) a school building funded by the capital outlay increment monies; and
(B) all school buildings within the feeder system of the school building described in Subsection (8)(a)(i)(A);

(ii) submit the plan described in Subsection (8)(a)(i) to:
(A) the receiving school district's county treasurer; and
(B) the state Office of Education; and
(iii) within two years of receipt of the capital outlay increment monies, implement the increased capacity building schedule at all school buildings within the feeder system of the school building described in Subsection (8)(a)(i)(A).

(b) If a receiving school district does not fulfill the requirements of this Subsection (8) during a fiscal year:

(i) at the direction of the state Office of Education, the receiving school district shall return to the county treasurer an amount of revenue equal to the receiving school district's capital outlay increment monies for that fiscal year; and

(ii) the county treasurer shall refund the receiving school district's capital outlay increment monies described in Subsections (8)(b)(i) to each contributing school district in the same proportion as each contributing school district's contribution to the receiving school district's capital outlay increment monies.

96 Section 2. Section **59-2-924.3** is amended to read: