

**EXPANDED USES OF SCHOOL DISTRICT  
PROPERTY TAX REVENUE**

2010 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Kenneth W. Sumsion**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill amends provisions in the Minimum School Program Act related to certain uses of school district property tax revenue.

**Highlighted Provisions:**

This bill:

- ▶ allows a local school board to use revenue collected from certain property tax levies for educators' salaries for fiscal year 2010-11 only; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**53A-17a-145**, as renumbered and amended by Laws of Utah 1991, Chapter 72

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

Section 1. Section **53A-17a-145** is amended to read:

**53A-17a-145. Additional levy by district for debt service, school sites, buildings,**



28 **buses, textbooks, and supplies -- Conditional authority to use revenue for educators'**  
29 **salaries.**

30 (1) A ~~[school district]~~ local school board may elect to increase its tax rate by up to 10%  
31 of the cost of the basic program.

32 (2) ~~[The]~~ (a) Except as provided in Subsection (2)(b), the proceeds from the increase  
33 may only be used for debt service, the construction or remodeling of school buildings, or the  
34 purchase of school sites, buses, equipment, textbooks, and supplies.

35 (b) For fiscal year 2010-11, a local school board may use the proceeds from the  
36 increase described in Subsection (1) for educators' salaries.

37 (3) This section does not prohibit a district from exercising the authority granted by  
38 other laws relating to tax rates.

39 (4) This increase in the tax rate is not included in determining the apportionment of the  
40 State School Fund, and is in addition to other tax rates authorized by law.

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**Legislative Review Note**  
**as of 2-3-10 11:10 AM**

**Office of Legislative Research and General Counsel**