

1 **SCHOOL FUNDING THROUGH INCOME TAX REVISIONS**

2 2014 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Patricia W. Jones**

5 House Sponsor: _____

7 **LONG TITLE**

8 **General Description:**

9 This bill modifies income taxes and creates a funding program for public schools.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ phases out personal exemptions from the taxpayer tax credit calculation over a
13 five-year period;
- 14 ▶ creates the School-level Funding Program in which money is allocated to public
15 schools for the implementation of school improvement plans;
- 16 ▶ modifies requirements pertaining to a school improvement plan;
- 17 ▶ authorizes the State Board of Education to make certain rules regarding the
18 School-level Funding Program;
- 19 ▶ requires the State Board of Education to:
- 20 • make reports evaluating the progress of the School-level Funding Program in
21 improving the academic achievement of the state's public school students; and
- 22 • select an independent evaluator through a request for proposals process to
23 evaluate the School-level Funding Program after five years' implementation of
24 the program; and
- 25 ▶ makes technical amendments.

26 **Money Appropriated in this Bill:**

27 This bill appropriates in fiscal year 2015:



- 28 ▶ to Related to Basic Program as an ongoing appropriation:
- 29 • from the Education Fund, \$159,466,000.

30 **Other Special Clauses:**

31 This bill provides an effective date.

32 This bill provides retrospective operation for a taxable year beginning on or after
33 January 1, 2014.

34 **Utah Code Sections Affected:**

35 AMENDS:

36 **53A-1a-108.5**, as enacted by Laws of Utah 2002, Chapter 324

37 **53A-1a-511**, as last amended by Laws of Utah 2012, Chapter 347

38 **59-10-1018**, as last amended by Laws of Utah 2012, Chapter 295

39 ENACTS:

40 **53A-16-201**, Utah Code Annotated 1953

41 **53A-16-202**, Utah Code Annotated 1953

42 **53A-16-203**, Utah Code Annotated 1953

43 **53A-16-204**, Utah Code Annotated 1953

44 **53A-16-205**, Utah Code Annotated 1953

45 **53A-16-206**, Utah Code Annotated 1953



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

48 Section 1. Section **53A-1a-108.5** is amended to read:

49 **53A-1a-108.5. School improvement plan.**

50 (1) As used in this section:

51 (a) "Local school board" means a board elected pursuant to Title 20A, Chapter 14, Part
52 2, Nomination and Election of Members of Local Boards of Education, except:

53 (i) in applying this section to the Utah Schools for the Deaf and the Blind, "local school
54 board" means the State Board of Education; and

55 (ii) in applying this section to a charter school, "local school board" means a charter
56 school governing board.

57 (b) "School community council" means a school community council established
58 pursuant to Section **53A-1a-108**, except in applying this section to a charter school, "school

59 community council" means a council established by a charter school governing board to
 60 prepare a plan for the use of School LAND Trust Program money pursuant to Section
 61 53A-16-101.5.

62 (c) "U-PASS test" means a statewide assessment that a school district or charter school
 63 is required to administer pursuant to Section 53A-1-603.

64 ~~[(†)]~~ (2) (a) (i) Each school community council shall annually evaluate the school's
 65 U-PASS test results and use the evaluations in developing a school improvement plan.

66 (ii) In addition to evaluating U-PASS test results, a school community council of a
 67 high school shall consider the high school's graduation rate in developing a school
 68 improvement plan.

69 (b) In evaluating U-PASS test results and developing a school improvement plan, a
 70 school community council may not have access to data that reveal the identity of students.

71 ~~[(2)]~~ (3) Each school improvement plan shall:

72 (a) identify the school's most critical academic needs;

73 (b) recommend a course of action to meet the identified needs;

74 (c) list any programs, practices, materials, or equipment that the school will need to
 75 implement its action plan to have a direct impact on the instruction of students and result in
 76 measurable increased student performance; ~~[and]~~

77 (d) specify actions that school leadership will take to improve student achievement;

78 (e) specify what actions will be implemented to ensure that high quality instruction is
 79 delivered to all students;

80 (f) describe how assessments will be used to inform instruction;

81 (g) describe how targeted interventions will be implemented to meet individual student
 82 needs;

83 (h) specify what actions will be taken to ensure that professional development results
 84 in improved student achievement;

85 ~~[(†)]~~ (i) describe how the school intends to [enhance or improve academic
 86 achievement, including how] use financial resources available to the school, such as School
 87 LAND Trust Program money received under Section 53A-16-101.5, School-level Funding
 88 Program money received under Section 53A-16-203, and state and federal grants, [will be
 89 used] to enhance or improve academic achievement[.]; and

90 (i) specify goals for growth in student academic achievement, with a focus on
91 improving:

92 (i) the percentage of students proficient in English language arts, mathematics, or
93 science as measured by U-PASS tests;

94 (ii) student progress in mastering learning standards and objectives for English
95 languages arts, mathematics, and science as measured by U-PASS tests; and

96 (iii) for a high school, the high school's graduation rate.

97 [~~3~~] (4) The school improvement plan shall focus on the school's most critical
98 academic needs but may include other actions to enhance or improve academic achievement
99 and the community environment for students.

100 [~~4~~] (5) The school principal shall make available to the school community council the
101 school budget and other data needed to develop the school improvement plan.

102 [~~5~~] (6) The school improvement plan shall be subject to the approval of the local
103 school board of the school district in which the school is located.

104 [~~6~~] (7) A school community council may develop a multiyear school improvement
105 plan, but the plan must be presented to and approved annually by the local school board.

106 [~~7~~] (8) Each school shall:

107 (a) implement the school improvement plan as developed by the school community
108 council and approved by the local school board;

109 (b) provide ongoing support for the council's plan; [~~and~~]

110 (c) annually evaluate the school's progress in meeting the goals for growth in student
111 academic achievement as specified in the school improvement plan and submit the evaluation
112 to the local school board; and

113 [~~c~~] (d) meet local school board reporting requirements regarding performance and
114 accountability.

115 Section 2. Section **53A-1a-511** is amended to read:

116 **53A-1a-511. Waivers from state board rules -- Application of statutes and rules**
117 **to charter schools.**

118 (1) A charter school shall operate in accordance with its charter and is subject to Title
119 53A, State System of Public Education, and other state laws applicable to public schools,
120 except as otherwise provided in this part.

121 (2) (a) A charter school or any other public school or school district may apply to the
122 State Board of Education for a waiver of any state board rule that inhibits or hinders the school
123 or the school district from accomplishing its mission or educational goals set out in its strategic
124 plan or charter.

125 (b) The state board may grant the waiver, unless:

126 (i) the waiver would cause the school district or the school to be in violation of state or
127 federal law; or

128 (ii) the waiver would threaten the health, safety, or welfare of students in the district or
129 at the school.

130 (c) If the State Board of Education denies the waiver, the reason for the denial shall be
131 provided in writing to the waiver applicant.

132 (3) (a) Except as provided in Subsection (3)(b), State Board of Education rules
133 governing the following do not apply to a charter school:

134 (i) school libraries;

135 (ii) required school administrative and supervisory services; and

136 (iii) required expenditures for instructional supplies.

137 (b) A charter school shall comply with rules implementing statutes that prescribe how
138 state appropriations may be spent.

139 (4) The following provisions of Title 53A, State System of Public Education, and rules
140 adopted under those provisions, do not apply to a charter school:

141 (a) [~~Sections-~~ Section 53A-1a-108 ~~and 53A-1a-108.5~~], requiring the establishment of
142 a school community council [~~and school improvement plan~~];

143 (b) Sections 53A-3-413 and 53A-3-414, pertaining to the use of school buildings as
144 civic centers;

145 (c) Section 53A-3-420, requiring the use of activity disclosure statements;

146 (d) Section 53A-12-207, requiring notification of intent to dispose of textbooks;

147 (e) Section 53A-13-107, requiring annual presentations on adoption;

148 (f) Chapter 19, Part 1, Fiscal Procedures, pertaining to fiscal procedures of school
149 districts and local school boards; and

150 (g) Section 53A-14-107, requiring an independent evaluation of instructional materials.

151 (5) For the purposes of Title 63G, Chapter 6a, Utah Procurement Code, a charter

152 school shall be considered a local public procurement unit.

153 (6) Each charter school shall be subject to:

154 (a) Title 52, Chapter 4, Open and Public Meetings Act; and

155 (b) Title 63G, Chapter 2, Government Records Access and Management Act.

156 (7) (a) The State Charter School Board shall, in concert with the charter schools, study
157 existing state law and administrative rules for the purpose of determining from which laws and
158 rules charter schools should be exempt.

159 (b) (i) The State Charter School Board shall present recommendations for exemption to
160 the State Board of Education for consideration.

161 (ii) The State Board of Education shall consider the recommendations of the State
162 Charter School Board and respond within 60 days.

163 Section 3. Section **53A-16-201** is enacted to read:

164 **Part 2. School-level Funding Program**

165 **53A-16-201. Title.**

166 This part is known as the "School-level Funding Program."

167 Section 4. Section **53A-16-202** is enacted to read:

168 **53A-16-202. Definitions.**

169 As used in this part:

170 (1) "District school" means a school under the control of a local school board elected
171 pursuant to Title 20A, Chapter 14, Nomination and Election of State and Local School Boards.

172 (2) "Public school" means a district school, charter school, or the Utah Schools for the
173 Deaf and the Blind.

174 Section 5. Section **53A-16-203** is enacted to read:

175 **53A-16-203. School-level Funding Program created -- Use and allocation of funds.**

176 (1) The School-level Funding Program is created to provide funding for the
177 implementation of a school improvement plan required by Section [53A-1a-108.5](#).

178 (2) (a) A school district, charter school, or the Utah Schools for the Deaf and the Blind
179 shall use funds allocated to a school through the School-level Funding Program to supplement,
180 not supplant, other state, federal, or local funds that would otherwise be made available for the
181 school's educational programs.

182 (b) The State Board of Education may eliminate or reduce a school's allocation of

183 funds provided through the School-level Funding Program if the State Board of Education
184 finds the school district, charter school, or the Utah Schools for the Deaf and the Blind is in
185 violation of Subsection (2)(a) or rules enacted by the State Board of Education under Section
186 53A-16-205.

187 (3) Subject to future budget constraints, the Legislature shall:

188 (a) beginning with fiscal year 2014-15, make an appropriation from the Education
189 Fund for the School-level Funding Program;

190 (b) in fiscal years 2015-16 through 2018-19, annually increase the appropriation for the
191 School-level Funding Program in the amount of the increase in individual income tax
192 collections generated by the phase-out of personal exemptions from the taxpayer tax credit
193 calculation as described in Subsection 59-10-1018(2); and

194 (c) beginning with fiscal year 2019-20, annually increase the appropriation for the
195 School-level Funding Program by a percentage equal to the annual percentage increase in
196 collections from an individual income tax imposed under Title 59, Chapter 10, Individual
197 Income Tax Act, during the prior year.

198 (4) For the purposes of determining the appropriation for the School-level Funding
199 Program under Subsection (3)(b), the Office of the Legislative Fiscal Analyst, in consultation
200 with the State Tax Commission, shall determine the amount of individual income tax
201 collections generated by the phase-out of personal exemptions from the taxpayer tax credit
202 calculation as described in Subsection 59-10-1018(2).

203 (5) (a) From money appropriated for the School-level Funding Program, the State
204 Board of Education shall:

205 (i) distribute an amount specified in statute to school districts, charter schools, and the
206 Utah Schools for the Deaf and the Blind, in accordance with a distribution formula adopted by
207 the State Board of Education in rule, for training school community councils; and

208 (ii) allocate the remaining amount among the school districts combined, the charter
209 schools combined, and the Utah Schools for the Deaf and the Blind in proportion to the school
210 districts combined, charter schools combined, or the Utah Schools for the Deaf and the Blind
211 share of total enrollment statewide on October 1 in the prior year.

212 (b) (i) From the allocation for the school districts combined as determined under
213 Subsection (5)(a)(ii), the State Board of Education shall distribute to school districts:

214 (A) 10% of the allocation on an equal basis to each school district; and
215 (B) 90% of the allocation on an equal per student basis.

216 (ii) A school district shall allocate money received under Subsection (5)(b)(i) to
217 schools within the school district on an equal per student basis.

218 (c) From the allocation for the charter schools combined as determined under
219 Subsection (5)(a)(ii), the State Board of Education shall distribute funds to charter schools in
220 accordance with a formula specified in rules adopted by the State Board of Education in
221 consultation with the State Charter School Board.

222 (d) The State Board of Education shall distribute to the Utah Schools for the Deaf and
223 the Blind the allocation for the Utah Schools for the Deaf and the Blind as determined under
224 Subsection (5)(a)(ii).

225 Section 6. Section **53A-16-204** is enacted to read:

226 **53A-16-204. School improvement plan required to receive School-level Funding**
227 **Program money -- School-level Funding Program money to be used to implement a school**
228 **improvement plan.**

229 (1) (a) Except as provided in Subsection (1)(b), to receive an allocation of School-level
230 Funding Program money under Section [53A-16-203](#), a public school shall have a school
231 improvement plan that is developed and approved in accordance with Section [53A-1a-108.5](#).

232 (b) In accordance with rules adopted by the State Board of Education, a public school
233 that is a secure facility, juvenile detention facility, hospital program school, or other small
234 special program may receive School-level Funding Program money without having a school
235 community council if the school:

236 (i) demonstrates and documents a good faith effort to recruit school community council
237 members, have meetings, and publicize results; and

238 (ii) develops a school improvement plan.

239 (2) A public school shall use its allocation of School-level Funding Program money to
240 implement a school improvement plan that is developed and approved in accordance with
241 Section [53A-1a-108.5](#).

242 (3) A public school may carry forward unexpended School-level Funding Program
243 money to implement a school improvement plan in the next year, if the public school has a
244 multiyear school improvement plan that:

- 245 (a) specifies how the unexpended money will be used in the next year; and
246 (b) is annually reviewed and approved by the local school board.
247 (4) The expenditure of School-level Funding Program money allocated to a district
248 school shall be administered in accordance with policies of the local school board.

249 Section 7. Section **53A-16-205** is enacted to read:

250 **53A-16-205. State Board of Education authority to make rules.**

251 The State Board of Education may make rules in accordance with this part and Title
252 63G, Chapter 3, Utah Administrative Rulemaking Act, that:

253 (1) require a school district, charter school, or the Utah Schools for the Deaf and the
254 Blind to annually submit to the State Board of Education:

255 (a) school improvement plans; and

256 (b) each school's evaluation of progress in meeting goals for growth in student
257 academic achievement as specified in the school's school improvement plan;

258 (2) prohibit a school district or public school from using School-level Funding
259 Program money to supplant other state, federal, or local funds that would otherwise be
260 available for a school's educational programs;

261 (3) establish a formula for distributing money allocated for training school community
262 councils among school districts, charter schools, and the Utah Schools for the Deaf and the
263 Blind;

264 (4) specify the time and manner in which a student count shall be determined for the
265 purpose of distributing School-level Funding Program money on an equal per student basis
266 pursuant to Section [53A-16-203](#); and

267 (5) allow a secure facility, juvenile detention facility, hospital program school, or other
268 small special program to receive School-level Funding Program money without having a
269 school community council if the school:

270 (a) demonstrates and documents a good faith effort to recruit school community
271 council members, have meetings, and publicize results; and

272 (b) develops a school improvement plan.

273 Section 8. Section **53A-16-206** is enacted to read:

274 **53A-16-206. Evaluation of School-level Funding Program.**

275 (1) By November 1, 2016, 2017, and 2018, the State Board of Education shall make a

276 report to the Education Interim Committee evaluating the progress of the School-level Funding
277 Program in improving the academic achievement of the state's public school students.

278 (2) (a) After the fifth year of implementation of the School-level Funding Program, the
279 State Board of Education shall select an independent evaluator through a request for proposals
280 process to evaluate the impact of the School-level Funding Program on the academic
281 achievement of the state's public school students.

282 (b) The independent evaluator shall use multiple indicators, including test scores, to
283 evaluate the School-level Funding Program.

284 (c) By November 1, 2019, the State Board of Education shall report to the Education
285 Interim Committee on the evaluation conducted pursuant to Subsection (2)(a).

286 Section 9. Section **59-10-1018** is amended to read:

287 **59-10-1018. Definitions -- Nonrefundable taxpayer tax credits.**

288 (1) As used in this section:

289 (a) "Dependent adult with a disability" means an individual who:

290 (i) a claimant claims as a dependent under Section 151, Internal Revenue Code, on the
291 claimant's federal individual income tax return for the taxable year;

292 (ii) is not the claimant or the claimant's spouse; and

293 (iii) is:

294 (A) 18 years of age or older;

295 (B) eligible for services under Title 62A, Chapter 5, Services for People with
296 Disabilities; and

297 (C) not enrolled in an education program for students with disabilities that is
298 authorized under Section [53A-15-301](#).

299 (b) "Dependent child with a disability" means an individual 21 years of age or younger
300 who:

301 (i) a claimant claims as a dependent under Section 151, Internal Revenue Code, on the
302 claimant's federal individual income tax return for the taxable year;

303 (ii) is not the claimant or the claimant's spouse; and

304 (iii) is:

305 (A) an eligible student with a disability; or

306 (B) identified under guidelines of the Department of Health as qualified for Early

307 Intervention or Infant Development Services.

308 (c) "Eligible student with a disability" means an individual who is:

309 (i) diagnosed by a school district representative under rules the State Board of
310 Education adopts in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
311 Act, as having a disability classified as autism, deafness, preschool developmental delay, dual
312 sensory impairment, hearing impairment, intellectual disability, multidisability, orthopedic
313 impairment, other health impairment, traumatic brain injury, or visual impairment;

314 (ii) not receiving residential services from the Division of Services for People with
315 Disabilities created under Section 62A-5-102 or a school established under Title 53A, Chapter
316 25b, Utah Schools for the Deaf and the Blind; and

317 (iii) (A) enrolled in an education program for students with disabilities that is
318 authorized under Section 53A-15-301; or

319 (B) a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson
320 Smith Scholarships for Students with Special Needs Act.

321 (d) "Head of household filing status" means a head of household, as defined in Section
322 2(b), Internal Revenue Code, who files a single federal individual income tax return for the
323 taxable year.

324 (e) "Joint filing status" means:

325 (i) a husband and wife who file a single return jointly under this chapter for a taxable
326 year; or

327 (ii) a surviving spouse, as defined in Section 2(a), Internal Revenue Code, who files a
328 single federal individual income tax return for the taxable year.

329 (f) "Single filing status" means:

330 (i) a single individual who files a single federal individual income tax return for the
331 taxable year; or

332 (ii) a married individual who:

333 (A) does not file a single federal individual income tax return jointly with that married
334 individual's spouse for the taxable year; and

335 (B) files a single federal individual income tax return for the taxable year.

336 (2) Except as provided in Section 59-10-1002.2, and subject to Subsections (3) through
337 (5), a claimant may claim a nonrefundable tax credit against taxes otherwise due under this part

338 equal to the sum of:

339 (a) (i) for a claimant that deducts the standard deduction on the claimant's federal
340 individual income tax return for the taxable year, 6% of the amount the claimant deducts as
341 allowed as the standard deduction on the claimant's federal individual income tax return for
342 that taxable year; or

343 (ii) for a claimant that itemizes deductions on the claimant's federal individual income
344 tax return for the taxable year, the product of:

345 (A) the difference between:

346 (I) the amount the claimant deducts as allowed as an itemized deduction on the
347 claimant's federal individual income tax return for that taxable year; and

348 (II) any amount of state or local income taxes the claimant deducts as allowed as an
349 itemized deduction on the claimant's federal individual income tax return for that taxable year;
350 and

351 (B) 6%; and

352 (b) (i) for the taxable year beginning on or after January 1, 2013, but beginning on or
353 before December 31, 2013, the product of:

354 ~~[(i)]~~ (A) 75% of the total amount the claimant deducts as allowed as a personal
355 exemption deduction on the claimant's federal individual income tax return for that taxable
356 year, plus an additional 75% of the amount the claimant deducts as allowed as a personal
357 exemption deduction on the claimant's federal individual income tax return for that taxable
358 year with respect to each dependent adult with a disability or dependent child with a disability;
359 and

360 ~~[(ii)]~~ (B) 6%[-];

361 (ii) for the taxable year beginning on or after January 1, 2014, but beginning on or
362 before December 31, 2014, the product of:

363 (A) 60% of the total amount the claimant deducts as allowed as a personal exemption
364 deduction on the claimant's federal individual income tax return for that taxable year, plus an
365 additional 75% of the amount the claimant deducts as allowed as a personal exemption
366 deduction on the claimant's federal individual income tax return for that taxable year with
367 respect to each dependent adult with a disability or dependent child with a disability; and

368 (B) 6%;

369 (iii) for the taxable year beginning on or after January 1, 2015, but beginning on or
370 before December 31, 2015, the product of:

371 (A) 45% of the total amount the claimant deducts as allowed as a personal exemption
372 deduction on the claimant's federal individual income tax return for that taxable year, plus an
373 additional 75% of the amount the claimant deducts as allowed as a personal exemption
374 deduction on the claimant's federal individual income tax return for that taxable year with
375 respect to each dependent adult with a disability or dependent child with a disability; and

376 (B) 6%;

377 (iv) for the taxable year beginning on or after January 1, 2016, but beginning on or
378 before December 31, 2016, the product of:

379 (A) 30% of the total amount the claimant deducts as allowed as a personal exemption
380 deduction on the claimant's federal individual income tax return for that taxable year, plus an
381 additional 75% of the amount the claimant deducts as allowed as a personal exemption
382 deduction on the claimant's federal individual income tax return for that taxable year with
383 respect to each dependent adult with a disability or dependent child with a disability; and

384 (B) 6%;

385 (v) for the taxable year beginning on or after January 1, 2017, but beginning on or
386 before December 31, 2017, the product of:

387 (A) 15% of the total amount the claimant deducts as allowed as a personal exemption
388 deduction on the claimant's federal income tax return for that taxable year, plus an additional
389 75% of the amount the claimant deducts as allowed as a personal exemption deduction on the
390 claimant's federal individual income tax return for that taxable year with respect to each
391 dependent adult with a disability or dependent child with a disability; and

392 (B) 6%; or

393 (vi) for a taxable year beginning on or after January 1, 2018, the product of:

394 (A) 75% of the amount the claimant deducts as allowed as a personal exemption
395 deduction on the claimant's federal individual income tax return for that taxable year with
396 respect to each dependent adult with a disability or dependent child with a disability; and

397 (B) 6%.

398 (3) A claimant may not carry forward or carry back a tax credit under this section.

399 (4) The tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar

400 by which a claimant's state taxable income exceeds:

401 (a) for a claimant who has a single filing status, \$12,000;

402 (b) for a claimant who has a head of household filing status, \$18,000; or

403 (c) for a claimant who has a joint filing status, \$24,000.

404 (5) (a) For taxable years beginning on or after January 1, 2009, the commission shall
405 increase or decrease the following dollar amounts by a percentage equal to the percentage
406 difference between the consumer price index for the preceding calendar year and the consumer
407 price index for calendar year 2007:

408 (i) the dollar amount listed in Subsection (4)(a); and

409 (ii) the dollar amount listed in Subsection (4)(b).

410 (b) After the commission increases or decreases the dollar amounts listed in Subsection
411 (5)(a), the commission shall round those dollar amounts listed in Subsection (5)(a) to the
412 nearest whole dollar.

413 (c) After the commission rounds the dollar amounts as required by Subsection (5)(b),
414 the commission shall increase or decrease the dollar amount listed in Subsection (4)(c) so that
415 the dollar amount listed in Subsection (4)(c) is equal to the product of:

416 (i) the dollar amount listed in Subsection (4)(a); and

417 (ii) two.

418 (d) For purposes of Subsection (5)(a), the commission shall calculate the consumer
419 price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.

420 **Section 10. Appropriation.**

421 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, for
422 the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following sums of money
423 are appropriated from resources not otherwise appropriated, or reduced from amounts
424 previously appropriated, out of the funds or accounts indicated. These sums of money are in
425 addition to any amounts previously appropriated for fiscal year 2015.

426 To Related to Basic Program

427 From Education Fund

\$159,466,000

428 Schedule of Programs:

429 School-level Funding Program

\$159,466,000

430 The Legislature intends that of the \$159,466,000 appropriated for the School-level

431 Funding Program, \$160,000 shall be distributed to school districts, charter schools, and the
432 Utah Schools for the Deaf and the Blind as provided in Section [53A-16-203](#) for training school
433 community councils.

434 Section 11. **Retrospective operation -- Effective date.**

435 (1) Section [59-10-1018](#) takes effect on May 13, 2014, and has retrospective operation
436 for a taxable year beginning on or after January 1, 2014.

437 (2) The following sections take effect on July 1, 2014:

438 (a) Section [53A-1a-108.5](#);

439 (b) Section [53A-1a-511](#);

440 (c) Section [53A-16-201](#);

441 (d) Section [53A-16-202](#);

442 (e) Section [53A-16-203](#);

443 (f) Section [53A-16-204](#);

444 (g) Section [53A-16-205](#); and

445 (h) Section [53A-16-206](#).

Legislative Review Note
as of 12-19-13 2:44 PM

Office of Legislative Research and General Counsel