

SB0118S01 compared with SB0118

~~{deleted text}~~ shows text that was in SB0118 but was deleted in SB0118S01.

inserted text shows text that was not in SB0118 but was inserted into SB0118S01.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Patricia W. Jones proposes the following substitute bill:

SCHOOL FUNDING THROUGH INCOME TAX REVISIONS

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Patricia W. Jones

House Sponsor: _____

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- ▶ ~~{phases out personal exemptions from}~~modifies the taxpayer tax credit calculation ~~{over a five-year period}~~by limiting the number of personal exemptions;
- ▶ creates the ~~{School-level}~~School-Level Funding Program in which money is allocated to public schools for the implementation of school improvement plans;
- ▶ modifies requirements pertaining to a school improvement plan;
- ▶ authorizes the State Board of Education to make certain rules regarding the ~~{School-level}~~School-Level Funding Program;
- ▶ requires the State Board of Education to:

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- make reports evaluating the progress of the ~~{School-level}~~School-Level Funding Program in improving the academic achievement of the state's public school students; and
- select an independent evaluator through a request for proposals process to evaluate the ~~{School-level}~~School-Level Funding Program after five years' implementation of the program; and
- ▶ makes technical amendments.

Money Appropriated in this Bill:

This bill appropriates in fiscal year 2015:

- ▶ to Related to Basic Program as an ongoing appropriation:
 - from the Education Fund, ~~{\$159,466}~~\$266,000~~;~~764,800.

Other Special Clauses:

This bill provides an effective date.

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

Utah Code Sections Affected:

AMENDS:

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

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

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

ENACTS:

53A-16-201, Utah Code Annotated 1953

53A-16-202, Utah Code Annotated 1953

53A-16-203, Utah Code Annotated 1953

53A-16-204, Utah Code Annotated 1953

53A-16-205, Utah Code Annotated 1953

53A-16-206, Utah Code Annotated 1953

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

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

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

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(1) As used in this section:

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

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

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

(b) "School community council" means a school community council established pursuant to Section 53A-1a-108, except in applying this section to a charter school, "school community council" means a council established by a charter school governing board to prepare a plan for the use of School LAND Trust Program money pursuant to Section 53A-16-101.5.

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

~~(1)~~ (2) (a) (i) Each school community council shall annually evaluate the school's U-PASS test results and use the evaluations in developing a school improvement plan.

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

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

~~(2)~~ (3) Each school improvement plan shall:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~(7)~~ (8) Each school shall:

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

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

(c) annually evaluate the school's progress in meeting the goals for growth in student academic achievement as specified in the school improvement plan and submit the evaluation

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to the local school board; and

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

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

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

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

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

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

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

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

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

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

(i) school libraries;

(ii) required school administrative and supervisory services; and

(iii) required expenditures for instructional supplies.

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

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

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

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

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

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

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

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

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

(5) For the purposes of Title 63G, Chapter 6a, Utah Procurement Code, a charter school shall be considered a local public procurement unit.

(6) Each charter school shall be subject to:

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

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

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

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

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

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

Part 2. ~~{School-level}~~School-Level Funding Program

53A-16-201. Title.

This part is known as the "~~{School-level}~~School-Level Funding Program."

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

53A-16-202. Definitions.

As used in this part:

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

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

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

53A-16-203. ~~{ School-level}~~ School-Level Funding Program created -- Use and allocation of funds.

(1) The ~~{School-level}~~School-Level Funding Program is created to provide funding for the implementation of a school improvement plan required by Section 53A-1a-108.5.

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

(b) The State Board of Education may eliminate or reduce a school's allocation of funds provided through the ~~{School-level}~~School-Level Funding Program if the State Board of Education finds the school district, charter school, or the Utah Schools for the Deaf and the Blind is in violation of Subsection (2)(a) or rules enacted by the State Board of Education under Section 53A-16-205.

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

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

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

~~(~~{c}~~b) beginning with fiscal year {2019-20}2015-16, annually increase the appropriation for the {School-level}School-Level Funding Program by a percentage equal to the annual percentage increase in collections from an individual income tax imposed under Title 59, Chapter 10, Individual Income Tax Act, during the prior year.~~

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

~~{~~ (5)4 (a) From money appropriated for the ~~{School-level}~~School-Level Funding

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Program, the State Board of Education shall:

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

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

(b) (i) From the allocation for the school districts combined as determined under Subsection ~~[(5)] (4)~~(a)(ii), the State Board of Education shall distribute to school districts:

(A) 10% of the allocation on an equal basis to each school district; and

(B) 90% of the allocation on an equal per student basis.

(ii) A school district shall allocate money received under Subsection ~~[(5)] (4)~~(b)(i) to schools within the school district on an equal per student basis.

(c) From the allocation for the charter schools combined as determined under Subsection ~~[(5)] (4)~~(a)(ii), the State Board of Education shall distribute funds to charter schools in accordance with a formula specified in rules adopted by the State Board of Education in consultation with the State Charter School Board.

(d) The State Board of Education shall distribute to the Utah Schools for the Deaf and the Blind the allocation for the Utah Schools for the Deaf and the Blind as determined under Subsection ~~[(5)] (4)~~(a)(ii).

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

53A-16-204. School improvement plan required to receive

~~{School-level}~~School-Level Funding Program money -- ~~{School-level}~~School-Level Funding Program money to be used to implement a school improvement plan.

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

(b) In accordance with rules adopted by the State Board of Education, a public school that is a secure facility, juvenile detention facility, hospital program school, or other small

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special program may receive ~~{School-level}~~ School-Level Funding Program money without having a school community council if the school:

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

(ii) develops a school improvement plan.

(2) A public school shall use its allocation of ~~{School-level}~~ School-Level Funding Program money to implement a school improvement plan that is developed and approved in accordance with Section 53A-1a-108.5.

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

(a) specifies how the unexpended money will be used in the next year; and

(b) is annually reviewed and approved by the local school board.

(4) The expenditure of ~~{School-level}~~ School-Level Funding Program money allocated to a district school shall be administered in accordance with policies of the local school board.

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

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

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

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

(a) school improvement plans; and

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

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

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

(4) specify the time and manner in which a student count shall be determined for the

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purpose of distributing ~~{School-level}~~School-Level Funding Program money on an equal per student basis pursuant to Section 53A-16-203; and

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

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

(b) develops a school improvement plan.

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

53A-16-206. Evaluation of ~~{School-level}~~School-Level Funding Program.

(1) By November 1, 2016, 2017, and 2018, the State Board of Education shall make a report to the Education Interim Committee evaluating the progress of the ~~{School-level}~~School-Level Funding Program in improving the academic achievement of the state's public school students.

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

(b) The independent evaluator shall use multiple indicators, including test scores, to evaluate the ~~{School-level}~~School-Level Funding Program.

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

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

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

(1) As used in this section:

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

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

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

(iii) is:

(A) 18 years of age or older;

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

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

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

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

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

(iii) is:

(A) an eligible student with a disability; or

(B) identified under guidelines of the Department of Health as qualified for Early Intervention or Infant Development Services.

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

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

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

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

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

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

(e) "Joint filing status" means:

(i) a husband and wife who file a single return jointly under this chapter for a taxable

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year; or

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

(f) "Qualifying personal exemption deduction" means the sum of:

(i) the amount a claimant deducts as allowed as a personal exemption deduction for the claimant on the claimant's federal individual income tax return for the taxable year; and

(ii) if the claimant deducts one or more personal exemption deductions on the claimant's federal individual income tax return in addition to the personal exemption deduction described in Subsection (1)(f)(i), the amount the claimant deducts as allowed for one personal exemption deduction on the claimant's federal individual income tax return for the taxable year.

~~(f)~~ (g) "Single filing status" means:

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

(ii) a married individual who:

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

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

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

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

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

(A) the difference between:

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

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

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and

(B) 6%; and

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

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

~~{(ii) (B) 6%[.];~~

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

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

~~—————(B) 6%;~~

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

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

~~—————(B) 6%;~~

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

~~—————(A) 30% of the total amount the claimant deducts as allowed as a personal exemption deduction on the claimant's federal individual income tax return for that taxable year, plus an~~

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

~~—— (B) 6%;~~

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

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

~~—— (B) 6%; or~~

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

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

~~—— (B) 6%.~~

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

(4) The tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds:

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

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

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

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

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

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

(b) After the commission increases or decreases the dollar amounts listed in Subsection (5)(a), the commission shall round those dollar amounts listed in Subsection (5)(a) to the

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nearest whole dollar.

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

- (i) the dollar amount listed in Subsection (4)(a); and
- (ii) two.

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

Section 10. **Appropriation.**

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

To Related to Basic Program

From Education Fund ~~159,466~~ 266,000 764,800

Schedule of Programs:

~~School-level~~ School-Level Funding Program
~~159,466~~ 266,000 764,800

The Legislature intends that of the ~~159,466~~ 266,000 764,800 appropriated for the ~~School-level~~ School-Level Funding Program, \$160,000 shall be distributed to school districts, charter schools, and the Utah Schools for the Deaf and the Blind as provided in Section 53A-16-203 for training school community councils.

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

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

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

- (a) Section 53A-1a-108.5;
- (b) Section 53A-1a-511;
- (c) Section 53A-16-201;
- (d) Section 53A-16-202;

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(e) Section 53A-16-203;

(f) Section 53A-16-204;

(g) Section 53A-16-205; ~~and~~

(h) Section 53A-16-206;

Legislative Review Note

~~as of 12-19-13 2:44 PM~~

Office of Legislative Research and General Counsel; ~~and~~

(i) Uncodified Section 10. Appropriation.