

150 rate in accordance with Subsection (9), the school district may impose the tax rate.

151 Section 2. Section **53A-17a-134** is amended to read:

152 **53A-17a-134. Board-approved leeway -- Purpose -- State support -- Disapproval.**

153 (1) Except as provided in Subsection (9), a local school board may levy a tax rate of up  
154 to .0004 per dollar of taxable value to maintain a school program above the cost of the basic  
155 school program as follows:

156 (a) a local school board shall use the money generated by the tax for class size  
157 reduction within the school district;

158 (b) if a local school board determines that the average class size in the school district is  
159 not excessive, it may use the money for other school purposes but only if the board has  
160 declared the use for other school purposes in a public meeting prior to levying the tax rate; and

161 (c) a district may not use the money for other school purposes under Subsection (1)(b)  
162 until it has certified in writing that its class size needs are already being met and has identified  
163 the other school purposes for which the money will be used to the State Board of Education  
164 and the state board has approved their use for other school purposes.

165 (2) ~~§~~ → [f] (a) [f] ← ~~§~~ The state shall contribute an amount sufficient to guarantee \$27.36 per  
166 weighted pupil unit for each .0001 per dollar of taxable value.

167 [~~b~~] The guarantee shall increase in the same manner as provided for the voted local  
168 levy guarantee in Subsection ~~53A-17a-133(4)(c)~~.

169 [~~e~~] (b) (i) The amount of state guarantee money to which a school district would  
170 otherwise be entitled to under this Subsection (2) may not be reduced for the sole reason that  
171 the district's levy is reduced as a consequence of changes in the certified tax rate under Section  
172 ~~59-2-924~~ pursuant to changes in property valuation.

173 (ii) Subsection (2)[~~e~~](b)(i) applies for a period of five years following any such  
174 change in the certified tax rate.

175 [~~d~~] (c) The guarantee provided under this section does not apply to:

176 (i) a board-authorized leeway in the first fiscal year the leeway is in effect, unless the  
177 leeway was approved by voters pursuant to Subsections (4) through (6); or

178 (ii) the portion of a board-authorized leeway rate that is in excess of the  
179 board-authorized leeway rate that was in effect for the previous fiscal year.

180 (3) The levy authorized under this section is not in addition to the maximum rate of