

MINIMUM SCHOOL LEVY MODIFICATIONS

2000 GENERAL SESSION

STATE OF UTAH

Sponsor: Lorin V. Jones

AN ACT RELATING TO PUBLIC EDUCATION; ESTABLISHING THE MINIMUM BASIC SCHOOL TAX LEVY AT .003; PROVIDING AN EFFECTIVE DATE; AND PROVIDING A COORDINATION CLAUSE.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

53A-17a-135, as last amended by Chapter 332, Laws of Utah 1999

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

Section 1. Section **53A-17a-135** is amended to read:

53A-17a-135. Certified revenue levy.

(1) (a) In order to qualify for receipt of the state contribution toward the basic program and as its contribution toward its costs of the basic program, each school district shall impose a minimum basic tax rate per dollar of .003 taxable value [that generates \$182,893,646 in revenues statewide].

~~[(b) The preliminary estimate for the 1999-2000 tax rate is .001847.]~~

~~[(c) The State Tax Commission shall certify on or before June 22 the rate that generates \$182,893,646 in revenues statewide.]~~

~~[(d)] (b) If the minimum basic tax rate exceeds the certified revenue levy as defined in Section 59-2-102, the state is subject to the notice requirements of Section 59-2-926.~~

~~[(e) For the calendar year beginning on January 1, 1998, and ending December 31, 1998, the certified revenue levy shall be increased by the amount necessary to offset the decrease in revenues from uniform fees on tangible personal property under Section 59-2-405 as a result of the decrease in uniform fees on tangible personal property under Section 59-2-405 enacted by the Legislature during the 1997 Annual General Session.]~~

28 ~~[(f) For the calendar year beginning on January 1, 1999, and ending on December 31,~~
29 ~~1999, the certified revenue levy shall be adjusted by the amount necessary to offset the adjustment~~
30 ~~in revenues from uniform fees on tangible personal property under Section 59-2-405.1 as a result~~
31 ~~of the adjustment in uniform fees on tangible personal property under Section 59-2-405.1 enacted~~
32 ~~by the Legislature during the 1998 Annual General Session.]~~

33 (2) (a) The state shall contribute to each district toward the cost of the basic program in
34 the district that portion which exceeds the proceeds of the levy authorized under Subsection (1).

35 (b) In accord with the state strategic plan for public education and to fulfill its
36 responsibility for the development and implementation of that plan, the Legislature instructs the
37 State Board of Education, the governor, and the Office of Legislative Fiscal Analyst in each of the
38 coming five years to develop budgets that will fully fund student enrollment growth.

39 (3) (a) If the proceeds of the levy authorized under Subsection (1) equal or exceed the cost
40 of the basic program in a school district, no state contribution shall be made to the basic program.

41 (b) The proceeds of the levy authorized under Subsection (1) which exceed the cost of the
42 basic program shall be paid into the Uniform School Fund as provided by law.

43 Section 2. **Effective date.**

44 This act takes effect on July 1, 2000.

45 Section 3. **Coordination clause.**

46 If this bill and S.B. 3, Minimum School Program Act Amendments, both pass, it is the
47 intent of the Legislature that the amendments in Subsection 53A-17a-135(1) in this bill supercede
48 the amendments to Subsection 53A-17a-135(1) in S.B. 3.

Legislative Review Note

as of 12-13-99 11:41 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel