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By Representative Priest

NOT CONSIDERED 04/26/2009

1 Strike everything after the enacting clause and insert the 2 following:

3 "Sec. 1. RCW 84.52.0531 and 2009 c 4 s 908 are each amended to 4 read as follows:

The maximum dollar amount which may be levied by or for any school district for maintenance and operation support under the provisions of RCW 84.52.053 shall be determined as follows:

- (1) For excess levies for collection in calendar year 1997, the maximum dollar amount shall be calculated pursuant to the laws and rules in effect in November 1996.
- (2) For excess levies for collection in calendar year 1998 and thereafter, the maximum dollar amount shall be the sum of (a) plus or minus (b) and (c) of this subsection minus (d) of this subsection:
- (a) The district's levy base as defined in subsection((\$)) (3) ((\$)) of this section multiplied by the district's maximum levy percentage as defined in subsection ((\$)) (4) of this section;
- (b) For districts in a high/nonhigh relationship, the high school district's maximum levy amount shall be reduced and the nonhigh school district's maximum levy amount shall be increased by an amount equal to the estimated amount of the nonhigh payment due to the high school district under RCW 28A.545.030(3) and 28A.545.050 for the school year commencing the year of the levy;
- (c) For districts in an interdistrict cooperative agreement, the nonresident school district's maximum levy amount shall be reduced and the resident school district's maximum levy amount shall be increased by an amount equal to the per pupil basic education allocation included in the nonresident district's levy base under subsection (3) of this section multiplied by:
- 29 (i) The number of full-time equivalent students served from the 30 resident district in the prior school year; multiplied by:

- 1 (ii) The serving district's maximum levy percentage determined 2 under subsection $((\frac{(5)}{}))$ (4) of this section; increased by:
 - (iii) The percent increase per full-time equivalent student as stated in the state basic education appropriation section of the biennial budget between the prior school year and the current school year divided by fifty-five percent;
 - (d) The district's maximum levy amount shall be reduced by the maximum amount of state matching funds for which the district is eligible under RCW 28A.500.010.
- (3) For excess levies for collection in calendar year ((2005)) 2010 10 and thereafter, a district's levy base shall be the sum of allocations 11 12 in (a) through (((c))) (e) of this subsection received by the district 13 for the prior school year and the amounts determined under this 14 subsection $((\frac{4}{})$ of this section)), including allocations compensation increases, plus the sum of such allocations multiplied by 15 the percent increase per full-time equivalent student as stated in the 16 state basic education appropriation section of the biennial budget 17 between the prior school year and the current school year and divided 18 by fifty-five percent. A district's levy base shall not include local 19 school district property tax levies or other local revenues, or state 20 21 and federal allocations not identified in (a) through (((e))) (e) of 22 this subsection.
- 23 (a) The district's basic education allocation as determined 24 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;
 - (b) State and federal categorical allocations for the following programs:
 - (i) Pupil transportation;
 - (ii) Special education;

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- 29 (iii) Education of highly capable students;
- (iv) Compensatory education, including but not limited to learning assistance, migrant education, Indian education, refugee programs, and bilingual education;
 - (v) Food services; and
- (vi) Statewide block grant programs; ((and))
- 35 (c) Any other federal allocations for elementary and secondary 36 school programs, including direct grants, other than federal impact aid 37 funds and allocations in lieu of taxes($(\cdot$

(4) For levy collections in calendar years 2005 through 2011, in addition to the allocations included under subsection (3)(a) through (c) of this section, a district's levy base shall also include the following:

(a)))<u>;</u>

- (d) The difference between the allocation the district would have received in the current school year ((had RCW 84.52.068 not been amended by chapter 19, Laws of 2003 1st sp. sess.)) using the Initiative 728 base and the allocation the district received in the current school year pursuant to RCW 84.52.068((. The office of the superintendent of public instruction shall offset the amount added to a district's levy base pursuant to this subsection (4)(a) by any additional per student allocations included in a district's levy base pursuant to the enactment of an initiative to the people subsequent to June 10, 2004)); and
- ((\(\frac{(b)}{(b)}\)) (e) The difference between the allocations the district would have received the prior school year ((\(\frac{had}{had}\) RCW 28A.400.205 not been amended by chapter 20, Laws of 2003 1st sp. sess.)) using the Initiative 732 base and the allocations the district actually received the prior school year pursuant to RCW 28A.400.205. ((\(\frac{The}{he}\) office of the superintendent of public instruction shall offset the amount added to a district's levy base pursuant to this subsection (4)(b) by any additional salary increase allocations included in a district's levy base pursuant to the enactment of an initiative to the people subsequent to June 10, 2004.
- (5))) (4) A district's maximum levy percentage shall be twenty-two percent in 1998 and twenty-four percent in 1999 and every year thereafter; plus, for qualifying districts, the grandfathered percentage determined as follows:
- (a) For 1997, the difference between the district's 1993 maximum levy percentage and twenty percent; and
 - (b) For 1998 and thereafter, the percentage calculated as follows:
- (i) Multiply the grandfathered percentage for the prior year times the district's levy base determined under subsection (3) of this section;
- (ii) Reduce the result of (b)(i) of this subsection by any levy reduction funds as defined in subsection ((+6))) (5) of this section that are to be allocated to the district for the current school year;

1 (iii) Divide the result of (b)(ii) of this subsection by the 2 district's levy base; and

- (iv) Take the greater of zero or the percentage calculated in (b)(iii) of this subsection.
- (((+6))) (5) "Levy reduction funds" shall mean increases in state funds from the prior school year for programs included under subsection((s)) (3) ((and (4))) of this section: (a) That are not attributable to enrollment changes, compensation increases, or inflationary adjustments; and (b) that are or were specifically identified as levy reduction funds in the appropriations act. If levy reduction funds are dependent on formula factors which would not be finalized until after the start of the current school year, the superintendent of public instruction shall estimate the total amount of levy reduction funds by using prior school year data in place of current school year data. Levy reduction funds shall not include moneys received by school districts from cities or counties.
 - (((7) For the purposes of this section,)) <u>(6) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.</u>
 - (a) "Prior school year" means the most recent school year completed prior to the year in which the levies are to be collected.
 - ((8) For the purposes of this section,)) (b) "Current school year" means the year immediately following the prior school year.
 - (c) "Initiative 728 base" means the allocation to the student achievement fund for the prior year that would have been made under chapter 3, Laws of 2001, as approved by the voters, if all annual adjustments to the initial 2001 allocation had been made in previous years and in each subsequent year as provided for under chapter 3, Laws of 2001.
- (d) "Initiative 732 base" means the prior year's annual salary cost-of-living increases as they would have been calculated under chapter 4, Laws of 2001, as approved by the voters, if each annual cost-of-living increase had been made in previous years and in each subsequent year as provided for under chapter 4, Laws of 2001.
- $((\frac{9}{}))$ (7) Funds collected from transportation vehicle fund tax levies shall not be subject to the levy limitations in this section.
- $((\frac{10}{10}))$ (8) The superintendent of public instruction shall develop

- rules ((and regulations)) and inform school districts of the pertinent data necessary to carry out the provisions of this section.
- 3 (((11))) <u>(9)</u> For calendar year 2009, the office of the 4 superintendent of public instruction shall recalculate school district 5 levy authority to reflect levy rates certified by school districts for 6 calendar year 2009.
- NEW SECTION. Sec. 2. A new section is added to chapter 84.52 RCW to read as follows:

The legislature recognizes that school districts request voter approval for two-year through four-year levies based on their projected levy capacities at the time that the levies are submitted to the voters. It is the intent of the legislature to permit school districts with voter-approved maintenance and operation levies to seek an additional approval from the voters, if subsequently enacted legislation would permit a higher levy.

Sec. 3. RCW 84.52.053 and 2007 c 129 s 3 are each amended to read as follows:

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- (1) The limitations imposed by RCW 84.52.050 through 84.52.056, and 84.52.043 shall not prevent the levy of taxes by school districts, when authorized so to do by the voters of such school district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this state. Elections for such taxes shall be held in the year in which the levy is made or, in the case of propositions authorizing two-year through four-year levies for maintenance and operation support of a school district, authorizing two-year levies for transportation vehicle funds established in RCW 28A.160.130, or authorizing two-year through six-year levies to support the construction, modernization, or remodeling of school facilities, which includes the purposes of RCW 28A.320.330(2)(f), in the year in which the first annual levy is made.
- (2) Once additional tax levies have been authorized for maintenance and operation support of a school district for a two-year through four-year period as provided under subsection (1) of this section, no further additional tax levies for maintenance and operation support of the district for that period may be authorized, except for additional levies to provide for subsequently enacted increases affecting the

- district's levy base or maximum levy percentage. For the purpose of applying the limitation of this subsection, a two-year through six-year levy to support the construction, modernization, or remodeling of school facilities shall not be deemed to be a tax levy for maintenance and operation support of a school district.
 - (3) A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".
- NEW SECTION. Sec. 4. The following acts or parts of acts are each repealed:
- 14 (1) 2004 c 21 s 3 (uncodified);
- 15 (2) 2006 c 119 s 3 (uncodified); and
- 16 (3) 2009 c 4 s 909 (uncodified)."
- 17 Correct the title.

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