

SENATE BILL REPORT

SB 5334

As of January 29, 2021

Title: An act relating to transparency in levy authorization information provided by school districts.

Brief Description: Increasing transparency in levy authorization information provided by school districts.

Sponsors: Senators Dozier, Braun, Hawkins, Rivers, Schoesler, Short and Warnick.

Brief History:

Committee Activity: Early Learning & K-12 Education: 2/01/21.

Brief Summary of Bill

- Requires school districts to use a standardized template with specific content when providing information to the public regarding the authorization of levies.

SENATE COMMITTEE ON EARLY LEARNING & K-12 EDUCATION

Staff: Alexandra Fairfortune (786-7416)

Background: Excess Levies. The state Constitution limits regular property tax levies to a maximum of 1 percent of the property's value. Upon voter approval, school districts are authorized to collect excess levies above the 1 percent constitutional property tax limit. School district voters may approve the following excess levies:

- Enrichment Levies—one to four year levies used to enrich the statutory program of basic education. State law limits enrichment levies to the lesser of \$2,500 per pupil or \$2.50 per \$1,000 of assessed property valuation. Districts with greater than 40,000 full time students may levy up to \$3,000 per pupil.
- Transportation Vehicle Fund Levies—one to two year levies used to pay for school buses or other school transportation equipment

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

- Capital Project Fund Levies—one to six year levies used to pay for school construction, modernization, or remodeling of school facilities, including costs associated with major equipment repair and implementing technology systems.

Distribution of Information. A school district's board of directors is authorized to expend funds for the purpose of preparing and distributing information to the public to explain the instructional programs, operation, and maintenance of the district's schools. However, the board may not authorize the preparation or distribution of any information to the general public for the purpose of influencing the outcome of a school district election.

Summary of Bill: When using public resources to provide information to the public regarding the authorization of an excess levy, a school district must use a standardized template that contains only the following information:

- the title of the measure;
- the year or years funded by the measure;
- the total dollar amount of levy revenue the school district collects under the levy as it currently exists, if applicable;
- the total dollar amount of levy revenue the school district will be authorized to collect under the proposed levy if the measure is approved;
- the total difference between the dollar amount collected currently and the dollar amount to be collected under the proposed levy, for each year in the proposed levy period;
- whether the proposed levy is a replacement levy and, if so, the percentage of qualified voters that authorized the existing levy;
- a statement acknowledging that the school district cannot predict how an individual's overall property taxes will be affected by the levy authorization;
- a statement from the school district, not to exceed 100 words, describing the proposed levy; and
- a list of the current school board members and the school superintendent, and their official contact information.

School districts may not use the words "replacement levy," "not a new tax," or "same rate" to describe a proposed levy if the total dollar amount requested represents an increased amount from the prior approved levy.

These requirements apply to the provision of information via a variety of methods including, but not limited to, newsletters, handouts, phone calls, and emails.

These requirements do not apply to political committees.

Appropriation: None.

Fiscal Note: Requested on January 26, 2021.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.