# FINAL BILL REPORT EHB 2297

## C 10 L 99 E 1

Synopsis as Enacted

**Brief Description:** Calculating maximum levy amounts.

Sponsors: Representatives H. Sommers, Doumit and Kenney.

### **Background:**

A maintenance and operating levy is adopted at least one calendar year before the levy is collected and the amount of the levy is based on the amount of the levy base at the time of tax collection. Because of this timing, there is a need to adjust the levy base subsequent to budget actions of the Legislature that changes the size of the district's levy base. In turn, the levy base and the comparative tax base required to achieve a statewide average levy rate impacts the district's eligibility for levy equalization. Current statute provides for the calculation of the change in a district's levy base, as a result of the change in that base due to budget actions of the Legislature, to be specified in the Appropriations Act. This change is known as the "per pupil inflator". The Appropriations Act adopted by the Legislature in the 1999 regular session contained a per pupil inflator number for the 1999-2000 school year that was not correct and the Governor vetoed the subsection.

#### **Summary:**

The language necessary for correctly calculating the per pupil inflator is provided.

#### **Votes on Final Passage:**

First Special Session House 96 0 Senate 42 0

**Effective:** July 1, 1999

House Bill Report - 1 - EHB 2297