

**ESHB 1476** - S COMM AMD  
By Committee on Ways & Means

ADOPTED 04/10/2021

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

3 "NEW SECTION. **Sec. 1.** The legislature recognizes that the  
4 COVID-19 pandemic has significantly changed the delivery of education  
5 across the state, as school districts transition to remote learning  
6 environments to protect the health of students and staff. The  
7 legislature also recognizes that state funding formulas are largely  
8 driven by enrollment and the pandemic has resulted in unforeseen,  
9 temporary enrollment declines in many districts. Funding declines due  
10 to temporary, unforeseen changes in enrollment can affect a  
11 district's ability to maintain the staffing and resources needed to  
12 deliver education services. With this act and in the operating  
13 budget, the legislature intends to provide stabilizing funding to  
14 districts that have seen temporary enrollment declines due to the  
15 COVID-19 pandemic.

16 **Sec. 2.** RCW 84.52.0531 and 2019 c 410 s 2 are each amended to  
17 read as follows:

18 (1) Beginning with taxes levied for collection in 2020, the  
19 maximum dollar amount which may be levied by or for any school  
20 district for enrichment levies under RCW 84.52.053 is equal to the  
21 lesser of two dollars and fifty cents per thousand dollars of the  
22 assessed value of property in the school district or the maximum per-  
23 pupil limit. This maximum dollar amount shall be reduced accordingly  
24 as provided under RCW 43.09.2856(2).

25 (2) The definitions in this subsection apply to this section  
26 unless the context clearly requires otherwise.

27 (a) For the purpose of this section, "inflation" means, for any  
28 school year, the rate of the yearly increase of the previous calendar  
29 year's annual average consumer price index for all urban consumers,  
30 Seattle area, using the official current base compiled by the bureau  
31 of labor statistics, United States department of labor.

1 (b) "Maximum per-pupil limit" means:

2 (i) Two thousand five hundred dollars, as increased by inflation  
3 beginning with property taxes levied for collection in 2020,  
4 multiplied by the number of average annual full-time equivalent  
5 students enrolled in the school district in the prior school year,  
6 for school districts with fewer than forty thousand annual full-time  
7 equivalent students enrolled in the school district in the prior  
8 school year; or

9 (ii) Three thousand dollars, as increased by inflation beginning  
10 with property taxes levied for collection in 2020, multiplied by the  
11 number of average annual full-time equivalent students enrolled in  
12 the school district in the prior school year, for school districts  
13 with forty thousand or more annual full-time equivalent students  
14 enrolled in the school district in the prior school year.

15 (c) "Open for in-person instruction to all students" means that  
16 all students in all grades have the option to participate in at least  
17 40 hours of planned in-person instruction per month and the school  
18 follows state department of health guidance and recommendations for  
19 resuming in-person instruction to the greatest extent practicable.

20 (d) "Prior school year" means the most recent school year  
21 completed prior to the year in which the levies are to be collected,  
22 except that in the 2022 calendar year, if 2019-20 school year average  
23 annual full-time equivalent enrollment is greater than the school  
24 district's 2020-21 school year average annual full-time equivalent  
25 enrollment and the school district is open for in-person instruction  
26 to all students by the beginning of the 2021-22 school year, "prior  
27 school year" means the 2019-20 school year.

28 (3) For districts in a high/nonhigh relationship, the enrollments  
29 of the nonhigh students attending the high school shall only be  
30 counted by the nonhigh school districts for purposes of funding under  
31 this section.

32 (4) For school districts participating in an innovation academy  
33 cooperative established under RCW 28A.340.080, enrollments of  
34 students attending the academy shall be adjusted so that each  
35 participant district receives its proportional share of student  
36 enrollments for purposes of funding under this section.

37 (5) Beginning with propositions for enrichment levies for  
38 collection in calendar year 2020 and thereafter, a district must  
39 receive approval of an enrichment levy expenditure plan under RCW  
40 28A.505.240 before submission of the proposition to the voters.

1 (6) The superintendent of public instruction shall develop rules  
2 and regulations and inform school districts of the pertinent data  
3 necessary to carry out the provisions of this section.

4 (7) Beginning with taxes levied for collection in 2018,  
5 enrichment levy revenues must be deposited in a separate subfund of  
6 the school district's general fund pursuant to RCW 28A.320.330, and  
7 for the 2018-19 school year are subject to the restrictions of RCW  
8 28A.150.276 and the audit requirements of RCW 43.09.2856.

9 (8) Funds collected from levies for transportation vehicles,  
10 construction, modernization, or remodeling of school facilities as  
11 established in RCW 84.52.053 are not subject to the levy limitations  
12 in subsections (1) through (5) of this section."

**ESHB 1476** - S COMM AMD  
By Committee on Ways & Means

**ADOPTED 04/10/2021**

13 On page 1, line 2 of the title, after "pandemic;" strike the  
14 remainder of the title and insert "amending RCW 84.52.0531; and  
15 creating a new section."

EFFECT: Removes the authority for a school district to use  
2019-20 school year enrollments in place of 2021-22 school year  
enrollments in the 2023 calendar year for purposes of calculating  
enrichment levy authority.

--- END ---