

2SHB 1484 - H AMD

By Representative Cox

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

3 "NEW SECTION. **Sec. 1.** It is the intent of the legislature
4 that additional funding provided under section 2 of this act be
5 distributed to school districts to provide additional resources to
6 improve student learning.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.52
8 RCW to read as follows:

9 (1) In addition to the levy provided for in RCW 84.52.065, in
10 each year, subject to voter approval, the state may levy, for
11 collection in the following year, a state school tax of up to
12 seventy-five cents per thousand dollars of assessed value upon the
13 assessed valuation of all taxable property within the state
14 adjusted to the state equalized value in accordance with the
15 indicated ratio fixed by the state department of revenue.

16 (2) The taxes levied by the state under this section shall be
17 deposited into the student achievement account hereby created in
18 the state treasury. Money in the student achievement account shall
19 be distributed to school districts based on the number of full-time
20 equivalent students in the districts and shall be spent for school
21 district purposes.

22 (3) At the request of the superintendent of public instruction,
23 the secretary of state shall submit the levy request to the voters
24 at the next general election. The levy shall be approved by a
25 majority of the voters voting in the election. The levy may last
26 up to four years, but must then be resubmitted to the voters for
27 their approval.

28 NEW SECTION. **Sec. 3.** A new section is added to chapter 70.44
29 RCW to read as follows:

1 (1) Beginning in calendar year 2006 and every year thereafter,
2 the state treasurer shall distribute, based on calculations by the
3 superintendent of public instruction, from the student achievement
4 account to school districts, the amount of taxes collected by the
5 state levy in calendar year 2005 as follows:

6 (a) On June 1st, the state treasurer shall distribute fifty-
7 five percent of the amount of taxes collected in calendar year
8 2005.

9 (b) On December 1st, the state treasurer shall distribute
10 forty-five percent of the amount of taxes collected in calendar
11 year 2005.

12 (2) For calendar years beginning in 2007, the distributions
13 under subsection (1) of this section shall equal the distributions
14 from the previous year increased by the increase in the state
15 property tax levy under section 1 of this act from the previous
16 year.

17 (3) The funding shall be distributed to school districts based
18 on the number of full-time equivalent students enrolled in the
19 district.

20 NEW SECTION. **Sec. 4.** A new section is added to chapter 84.55
21 RCW to read as follows:

22 The first levy by the state under section 2 of this act is not
23 subject to RCW 84.55.010.

24 **Sec. 5.** RCW 29A.36.210 and 2004 c 80 s 2 are each amended to
25 read as follows:

26 (1) The ballot proposition authorizing a taxing district to
27 impose the regular property tax levies authorized in RCW 36.69.145,
28 67.38.130, 84.52.069, or 84.52.135 shall contain in substance the
29 following:

30 "Shall the (insert the name of the taxing district)
31 be authorized to impose regular property tax levies of
32 (insert the maximum rate) or less per thousand dollars of assessed
33 valuation for each of (insert the maximum number of
34 years allowable) consecutive years?

35 Yes I

36 No I "

1 Each voter shall indicate either "Yes" or "No" on his or her
2 ballot in accordance with the procedures established under this
3 title.

4 (2) The ballot proposition authorizing a taxing district to
5 impose a permanent regular tax levy under RCW 84.52.069 or section
6 2 of this act shall contain the following:

7 "Shall the (insert the name of the taxing district)
8 be authorized to impose a PERMANENT regular property levy of
9 (insert the maximum rate) or less per thousand dollars of
10 assessed valuation?

11 Yes I

12 No I"

13 **Sec. 6.** RCW 84.52.043 and 2004 c 80 s 4 are each amended to
14 read as follows:

15 Within and subject to the limitations imposed by RCW 84.52.050
16 as amended, the regular ad valorem tax levies upon real and
17 personal property by the taxing districts hereafter named shall be
18 as follows:

19 (1) Levies of the senior taxing districts shall be as follows:

20 (a) The levy by the state shall not exceed three dollars and sixty
21 cents per thousand dollars of assessed value adjusted to the state
22 equalized value in accordance with the indicated ratio fixed by the
23 state department of revenue to be used exclusively for the support
24 of the common schools, including the levy for a state school tax
25 under section two of this act; (b) the levy by any county shall not
26 exceed one dollar and eighty cents per thousand dollars of assessed
27 value; (c) the levy by any road district shall not exceed two
28 dollars and twenty-five cents per thousand dollars of assessed
29 value; and (d) the levy by any city or town shall not exceed three
30 dollars and thirty-seven and one-half cents per thousand dollars of
31 assessed value. However any county is hereby authorized to
32 increase its levy from one dollar and eighty cents to a rate not to
33 exceed two dollars and forty-seven and one-half cents per thousand
34 dollars of assessed value for general county purposes if the total
35 levies for both the county and any road district within the county
36 do not exceed four dollars and five cents per thousand dollars of

1 assessed value, and no other taxing district has its levy reduced
2 as a result of the increased county levy.

3 (2) The aggregate levies of junior taxing districts and senior
4 taxing districts, other than the state, shall not exceed five
5 dollars and ninety cents per thousand dollars of assessed
6 valuation. The term "junior taxing districts" includes all taxing
7 districts other than the state, counties, road districts, cities,
8 towns, port districts, and public utility districts. The
9 limitations provided in this subsection shall not apply to: (a)
10 Levies at the rates provided by existing law by or for any port or
11 public utility district; (b) excess property tax levies authorized
12 in Article VII, section 2 of the state Constitution; (c) levies for
13 acquiring conservation futures as authorized under RCW 84.34.230;
14 (d) levies for emergency medical care or emergency medical services
15 imposed under RCW 84.52.069; (e) levies to finance affordable
16 housing for very low-income housing imposed under RCW 84.52.105;
17 (f) the portions of levies by metropolitan park districts that are
18 protected under RCW 84.52.120; (g) levies imposed by ferry
19 districts under RCW 36.54.130; and (h) levies for criminal justice
20 purposes under RCW 84.52.135.

21 **Sec. 7.** RCW 84.55.005 and 2002 c 1 s 2 are each amended to
22 read as follows:

23 As used in this chapter:

24 (1) "Inflation" means the percentage change in the implicit
25 price deflator for personal consumption expenditures for the United
26 States as published for the most recent twelve-month period by the
27 bureau of economic analysis of the federal department of commerce
28 in September of the year before the taxes are payable;

29 (2) "Limit factor" means:

30 (a) For taxing districts with a population of less than ten
31 thousand in the calendar year prior to the assessment year, one
32 hundred one percent;

33 (b) For taxing districts for which a limit factor is authorized
34 under RCW 84.55.0101, the lesser of the limit factor under that
35 section or one hundred one percent;

36 (c) For all other districts, the lesser of one hundred one
37 percent or one hundred percent plus inflation; and

1 (3) "Regular property taxes" has the meaning given it in RCW
2 84.04.140, except does not include tax levies under section 2 of
3 this act."

4 Correct the title.

EFFECT: Permits the Secretary of State, at the request of the Superintendent of Public Instruction, to submit to the voters statewide at the next general election, a request to approve a state school levy of up to \$0.75 per thousand dollars of assessed valuation. The levy, which must be approved at least every four years, is approved by a majority of the voters voting in the election. The funds raised through the levy will be deposited in a state level student achievement account and distributed to school districts on a per pupil basis to be used for school district purposes. Any money raised through this levy will be part of the state's portion of the property tax.