
SUBSTITUTE SENATE BILL 6458

State of Washington

65th Legislature

2018 Regular Session

By Senate Ways & Means (originally sponsored by Senators Billig, Mullet, Wellman, Rolfes, Liias, and Kuderer)

READ FIRST TIME 02/06/18.

1 AN ACT Relating to providing school districts with authority to
2 impose an additional enrichment levy amount to fund high quality
3 early learning programs; amending RCW 84.52.0531 and 28A.500.015;
4 adding a new section to chapter 84.52 RCW; creating new sections; and
5 providing effective dates.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** (1) The legislature acknowledges that high
8 quality early learning is an effective way to prepare children for
9 kindergarten and for success in school. The legislature finds that
10 high quality early learning is one of the most effective tools at
11 closing the opportunity gap in the K-12 school system. The
12 legislature further finds that Second Substitute Senate Bill No.
13 5107, which became chapter 178, Laws of 2017, requires the department
14 of early learning and will require the department of children, youth,
15 and families to the greatest extent possible to reduce barriers and
16 increase efficiency for using local and private funds to provide more
17 high quality early learning opportunities.

18 (2) The legislature recognizes that school districts are in a
19 unique position to provide or contract high quality early learning
20 programs that will prepare children to enter kindergarten ready to
21 learn. The legislature intends to provide school districts with the

1 authority to impose an additional enrichment levy amount to fund high
2 quality early learning programs.

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

5 (1) Any tax levy imposed under RCW 84.52.0531(2) must be used
6 exclusively for high quality early learning programs including:

7 (a) The early childhood education and assistance program
8 described in chapter 43.216 RCW;

9 (b) Early learning programs that score at least 3.5 in the early
10 achievers program described in chapter 43.216 RCW;

11 (c) Other high quality early learning programs approved for this
12 purpose by the department of children, youth, and families; and

13 (d) Capital expenses if such expenses are limited to twenty-five
14 percent of the total revenues generated by the tax levy and school
15 districts have demonstrated a need for additional classroom space and
16 such facilities would be used primarily for high quality early
17 learning programs.

18 (2) Funds dedicated under this section to the early childhood
19 education and assistance program must be used for expanding access
20 and eligibility in this program. Children enrolled in the early
21 childhood education and assistance program using funds dedicated
22 under this section are not considered to be eligible children as
23 defined in RCW 43.216.505 and are not considered to be part of the
24 state-funded entitlement required in RCW 43.216.556.

25 (3) Funds raised by the levy under RCW 84.52.0531(2) may be
26 deposited into the early start account created in RCW 43.216.165 and
27 used for purposes described in RCW 43.216.080.

28 (4) School districts must consult with early learning regional
29 coalitions before finalizing plans to spend revenues collected under
30 RCW 84.52.0531(2).

31 **Sec. 3.** RCW 84.52.0531 and 2017 3rd sp.s. c 13 s 203 are each
32 amended to read as follows:

33 (1) Beginning with taxes levied for collection in 2019, the
34 maximum dollar amount which may be levied by or for any school
35 district for enrichment levies under RCW 84.52.053, except as
36 provided under subsection (2) of this section, is equal to the lesser
37 of one dollar and fifty cents per thousand dollars of the assessed

1 value of property in the school district or the maximum per-pupil
2 limit.

3 (2) Beginning with taxes levied for collection in 2019, a school
4 district may levy an additional enrichment levy dollar amount not to
5 exceed an amount equal to twenty-five cents per thousand dollars of
6 the assessed value of property in the school district. The additional
7 dollar amount authorized under this subsection must be used
8 exclusively for the purposes provided in section 2 of this act.

9 (3) The definitions in this subsection apply to this section
10 unless the context clearly requires otherwise.

11 (a) "Inflation" means inflation as defined in RCW 84.55.005.

12 (b) "Maximum per-pupil limit" means two thousand five hundred
13 dollars, multiplied by the number of average annual resident full-
14 time equivalent students enrolled in the school district in the prior
15 school year. Beginning with property taxes levied for collection in
16 2020, the maximum per-pupil limit shall be increased by inflation.

17 (c) "Prior school year" means the most recent school year
18 completed prior to the year in which the levies are to be collected.

19 ~~((3))~~ (4) Beginning with propositions for enrichment levies for
20 collection in calendar year 2020 and thereafter, a district must
21 receive approval of an enrichment levy expenditure plan under RCW
22 28A.505.240 before submission of the proposition to the voters.

23 ~~((4))~~ (5) The superintendent of public instruction shall
24 develop rules and regulations and inform school districts of the
25 pertinent data necessary to carry out the provisions of this section.

26 ~~((5))~~ (6) Beginning with taxes levied for collection in 2020,
27 enrichment levy revenues must be deposited in a separate subfund of
28 the school district's general fund pursuant to RCW 28A.320.330, and
29 are subject to the restrictions of RCW 28A.150.276 and the audit
30 requirements of RCW 43.09.2856.

31 ~~((6))~~ (7) Funds collected from transportation vehicle
32 enrichment levies shall not be subject to the levy limitations in
33 this section.

34 **Sec. 4.** RCW 28A.500.015 and 2017 3rd sp.s. c 13 s 206 are each
35 amended to read as follows:

36 (1) Beginning in calendar year 2019 and each calendar year
37 thereafter, the state must provide state local effort assistance
38 funding to supplement school district enrichment levies as provided
39 in this section.

1 (2) For an eligible school district, annual local effort
2 assistance funding is equal to the school district's maximum local
3 effort assistance multiplied by a fraction equal to the school
4 district's actual enrichment levy divided by the school district's
5 maximum allowable enrichment levy.

6 (3) The state local effort assistance funding provided under this
7 section is not part of the state's program of basic education deemed
8 by the legislature to comply with the requirements of Article IX,
9 section 1 of the state Constitution.

10 (4) The definitions in this subsection apply throughout this
11 section unless the context clearly requires otherwise.

12 (a) "Eligible school district" means a school district whose
13 maximum allowable enrichment levy divided by the school district's
14 total student enrollment in the prior school year is less than the
15 state local effort assistance threshold.

16 (b) "Inflation" means inflation as defined in RCW 84.55.005.

17 (c) "Maximum allowable enrichment levy" means the maximum levy
18 permitted by RCW 84.52.0531(1).

19 (d) "Maximum local effort assistance" means the school district's
20 student enrollment in the prior school year multiplied by the
21 difference of the state local effort assistance threshold and a
22 school district's maximum allowable enrichment levy divided by the
23 school district's student enrollment in the prior school year.

24 (e) "Prior school year" means the most recent school year
25 completed prior to the year in which the state local effort
26 assistance funding is to be distributed.

27 (f) "State local effort assistance threshold" means one thousand
28 five hundred dollars per student, adjusted for inflation beginning in
29 calendar year 2020.

30 (g) "Student enrollment" means the average annual resident full-
31 time equivalent student enrollment.

32 NEW SECTION. **Sec. 5.** This act applies to taxes levied by school
33 districts for collection in calendar year 2019 and thereafter.

34 NEW SECTION. **Sec. 6.** Section 2 of this act takes effect July 1,
35 2018.

1 NEW SECTION. **Sec. 7.** Sections 3 and 4 of this act take effect
2 January 1, 2019.

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