
HOUSE BILL 2116

State of Washington

69th Legislature

2026 Regular Session

By Representatives Bergquist, Gregerson, Stonier, Ryu, Doglio, Simmons, Callan, Santos, Zahn, Scott, Berg, Reeves, Thai, Hill, and Pollet

Prefiled 12/08/25. Read first time 01/12/26. Referred to Committee on Appropriations.

1 AN ACT Relating to school enrichment funding; amending RCW
2 84.52.0531; reenacting and amending RCW 28A.500.015; and providing an
3 effective date.

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

5 **Sec. 1.** RCW 84.52.0531 and 2025 c 404 s 1 are each amended to
6 read as follows:

7 (1) ~~((Beginning with taxes levied for collection in 2020))~~
8 Subject to subsection (8) of this section, the maximum dollar amount
9 which may be levied by or for any school district for enrichment
10 levies under RCW 84.52.053 is equal to:

11 (a) For taxes levied for collection through 2029, the lesser of
12 \$2.50 per \$1,000 of the assessed value of property in the school
13 district or the maximum per-pupil limit(~~(. This maximum dollar amount~~
14 ~~shall be reduced accordingly as provided under RCW 43.09.2856(2))~~);
15 and

16 (b) Beginning with taxes levied for collection in 2030, the
17 lesser of \$3 per \$1,000 of the assessed value of property in the
18 school district or the maximum per-pupil limit.

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

1 (a) "Inflation" means the percentage change in the seasonally
2 adjusted consumer price index for all urban consumers, Seattle area,
3 for the most recent 12-month period as of September 25th of the year
4 before the taxes are payable, using the official current base
5 compiled by the United States bureau of labor statistics.

6 (b) "Inflation enhancement" means:

7 (i) \$500 in the 2026 calendar year; and

8 (ii) 3.33 percentage points added to inflation each year from the
9 2027 to 2030 calendar years.

10 (c) "Maximum per-pupil limit" means:

11 (i) Through the 2030 calendar year:

12 (A) \$2,500, as increased by inflation, plus inflation
13 enhancements defined in (b) of this subsection, beginning with
14 property taxes levied for collection in 2020, multiplied by the
15 number of average annual full-time equivalent students enrolled in
16 the school district in the prior school year, for school districts
17 with fewer than 40,000 annual full-time equivalent students enrolled
18 in the school district in the prior school year; or

19 (B) \$3,000, as increased by inflation plus the inflation
20 enhancement defined in (b)(i) of this subsection, beginning with
21 property taxes levied for collection in 2020, multiplied by the
22 number of average annual full-time equivalent students enrolled in
23 the school district in the prior school year, for school districts
24 with 40,000 or more annual full-time equivalent students enrolled in
25 the school district in the prior school year.

26 (ii) Beginning with the 2031 calendar year, \$5,035, as increased
27 by inflation beginning with property taxes levied for collection in
28 2032, multiplied by the number of average annual full-time equivalent
29 students enrolled in the school district in the prior school year.

30 (d) "Prior school year" means the most recent school year
31 completed prior to the year in which the levies are to be collected.

32 (3) For districts in a high/nonhigh relationship, the enrollments
33 of the nonhigh students attending the high school shall only be
34 counted by the nonhigh school districts for purposes of funding under
35 this section.

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

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

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

8 ~~(7))~~ Beginning with taxes levied for collection in 2018,
9 enrichment levy revenues must be deposited in a separate subfund of
10 the school district's general fund pursuant to RCW 28A.320.330, and
11 for the 2018-19 school year are subject to the restrictions of RCW
12 28A.150.276 and the audit requirements of RCW 43.09.2856.

13 ~~((8))~~ (7) Funds collected from levies for transportation
14 vehicles, construction, modernization, or remodeling of school
15 facilities as established in RCW 84.52.053 are not subject to the
16 levy limitations in subsections (1) through (5) of this section.

17 (8) The maximum dollar amount authorized under subsection (1) of
18 this section shall be reduced accordingly as provided under RCW
19 43.09.2856(2).

20 (9) The superintendent of public instruction shall develop rules
21 and regulations and inform school districts of the pertinent data
22 necessary to carry out the provisions of this section.

23 **Sec. 2.** RCW 28A.500.015 and 2025 c 405 s 1 and 2025 c 404 s 2
24 are each reenacted and amended to read as follows:

25 (1) Beginning in calendar year ~~((2020))~~ 2028 and each calendar
26 year thereafter, the state must provide state local effort assistance
27 funding to supplement school district enrichment levies as provided
28 in this section.

29 (2) (a) For an eligible school district with an actual enrichment
30 levy rate that is less than ~~(($\$1.50$ per $\$1,000$ of assessed value in~~
31 ~~the school district))~~ the local effort assistance levy rate, the
32 annual local effort assistance funding is equal to the school
33 district's maximum local effort assistance multiplied by a fraction
34 equal to the school district's actual enrichment levy rate divided by
35 ~~(($\$1.50$ per $\$1,000$ of assessed value in the school district))~~ the
36 local effort assistance levy rate.

37 (b) For an eligible school district with an actual enrichment
38 levy rate that is equal to or greater than ~~(($\$1.50$ per $\$1,000$ of~~
39 ~~assessed value in the school district))~~ the local effort assistance

1 levy rate, the annual local effort assistance funding is equal to the
2 school district's maximum local effort assistance.

3 (c) Beginning in calendar year (~~(2022)~~) 2028, for state-tribal
4 education compact schools (~~(established under)~~) subject to chapter
5 28A.715 RCW, the annual local effort assistance funding is equal to
6 the actual enrichment levy per student as calculated by the
7 superintendent of public instruction for the previous year for the
8 school district in which the state-tribal education compact school is
9 located, up to a maximum per-student amount of (~~(\$1,550)~~) \$2,600 as
10 increased by inflation, plus inflation enhancements, from the
11 (~~(2019)~~) 2028 calendar year, multiplied by the student enrollment of
12 the state-tribal education compact school in the prior school year.

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

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

19 (a) "Eligible school district" means a school district where the
20 amount generated by (~~(a levy of \$1.50 per \$1,000 of assessed value in~~
21 ~~the school district)~~) the local effort assistance levy rate, divided
22 by the school district's total student enrollment in the prior school
23 year, is less than the state local effort assistance threshold.

24 (b) "Inflation" means the (~~(implicit price deflator for the~~
25 ~~previous calendar year using the official current base, compiled by~~
26 ~~the bureau of economic analysis, United States department of~~
27 ~~commerce)~~) percentage change in the seasonally adjusted consumer
28 price index for all urban consumers, Seattle area, for the most
29 recent 12-month period as of September 25th of the year before the
30 taxes under RCW 84.52.0531 are payable, using the official current
31 base compiled by the United States bureau of labor statistics.

32 (c) "Inflation enhancement" means \$520 in the 2030 and 2031
33 calendar years.

34 (d) "Local effort assistance levy rate" means:

35 (i) Through the 2029 calendar year, \$1.50 per \$1,000 of assessed
36 value in the school district; and

37 (ii) Beginning the 2030 calendar year, \$2 per \$1,000 of assessed
38 value in the school district.

1 (e) "Maximum local effort assistance" means, subject to the
2 limitation in subsection (5) of this section, the difference between
3 the following:

4 (i) The school district's actual prior school year enrollment
5 multiplied by the state local effort assistance threshold; and

6 (ii) The amount generated by ~~((a levy of \$1.50 per \$1,000 of~~
7 ~~assessed value in the school district)) the local effort assistance~~
8 levy rate.

9 ~~((d))~~ (f) "Prior school year" means the most recent school year
10 completed prior to the year in which the state local effort
11 assistance funding is to be distributed.

12 ~~((e))~~ (g) "State local effort assistance threshold" means
13 ~~((\$1,550))~~ \$2,600 per student, increased ((for inflation beginning in
14 ~~calendar year 2020)) by inflation, plus inflation enhancements, from~~
15 the 2028 calendar year.

16 ~~((f))~~ (h) "Student enrollment" means the average annual full-
17 time equivalent student enrollment, reduced by the alternative
18 learning experience adjustment. Alternative learning experience
19 adjustment equals ((f)) (h)(i) of this subsection minus ((f)) (h)
20 (ii) of this subsection if a school district's full-time equivalent
21 student enrollment in alternative learning experience courses exceeds
22 33 percent of average annual full-time equivalent student enrollment.

23 (i) The full-time equivalent students enrolled in an alternative
24 learning experience course.

25 (ii) Average annual full-time equivalent student enrollment
26 multiplied by 33 percent.

27 (5) Beginning in the 2031 calendar year, a school district's
28 maximum local effort assistance per pupil plus its maximum dollar
29 amount per pupil allowed under RCW 84.52.0531 may not exceed the
30 maximum per pupil limit under RCW 84.52.0531(2)(c)(ii).

31 (6) For districts in a high/nonhigh relationship, the enrollments
32 of the nonhigh students attending the high school shall only be
33 counted by the nonhigh school districts for purposes of funding under
34 this section.

35 ~~((6))~~ (7) For school districts participating in an innovation
36 academy cooperative established under RCW 28A.340.080, enrollments of
37 students attending the academy shall be adjusted so that each
38 participant district receives its proportional share of student
39 enrollments for purposes of funding under this section.

1 NEW SECTION. **Sec. 3.** Section 2 of this act takes effect January
2 1, 2028.

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