
SENATE BILL 5593

State of Washington

69th Legislature

2025 Regular Session

By Senators Wellman, Pedersen, Cleveland, Shewmake, C. Wilson, Cortes, Saldaña, Slatter, and Valdez

Read first time 01/30/25. Referred to Committee on Early Learning & K-12 Education.

1 AN ACT Relating to enrichment levies and local effort assistance;
2 amending RCW 84.52.0531 and 28A.500.015; repealing RCW 84.52.058; and
3 providing an effective date.

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

5 **Sec. 1.** RCW 84.52.0531 and 2022 c 108 s 3 are each amended to
6 read as follows:

7 ~~(1) ((Beginning with taxes levied for collection in 2020, the~~
8 ~~maximum dollar amount which may be levied by or for any school~~
9 ~~district for enrichment levies under RCW 84.52.053 is equal to the~~
10 ~~lesser of two dollars and fifty cents per thousand dollars of the~~
11 ~~assessed value of property in the school district or the maximum per-~~
12 ~~pupil limit. This maximum dollar amount shall be reduced accordingly~~
13 ~~as provided under RCW 43.09.2856(2)).~~

14 ~~(2) The definitions in this subsection apply to this section~~
15 ~~unless the context clearly requires otherwise.~~

16 ~~(a) For the purpose of this section, "inflation" means the~~
17 ~~percentage change in the seasonally adjusted consumer price index for~~
18 ~~all urban consumers, Seattle area, for the most recent 12-month~~
19 ~~period as of September 25th of the year before the taxes are payable,~~
20 ~~using the official current base compiled by the United States bureau~~
21 ~~of labor statistics.~~

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 as follows:~~

23 ~~(i) In the 2022 calendar year, if 2019-20 school year average~~
24 ~~annual full-time equivalent enrollment is greater than the school~~
25 ~~district's 2020-21 school year average annual full-time equivalent~~
26 ~~enrollment and the school district is open for in-person instruction~~
27 ~~to all students by the beginning of the 2021-22 school year, "prior~~
28 ~~school year" means the 2019-20 school year.~~

29 ~~(ii) In the 2023 calendar year, if 2019-20 school year average~~
30 ~~annual full-time equivalent enrollment is greater than the school~~
31 ~~district's 2021-22 school year average annual full-time equivalent~~
32 ~~enrollment and the school district was open for in-person instruction~~
33 ~~to all students by the beginning of the 2021-22 school year, "prior~~
34 ~~school year" means the 2019-20 school year.~~

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

39 ~~(4) For school districts participating in an innovation academy~~
40 ~~cooperative established under RCW 28A.340.080, enrollments of~~

1 ~~students attending the academy shall be adjusted so that each~~
2 ~~participant district receives its proportional share of student~~
3 ~~enrollments for purposes of funding under this section.~~

4 ~~(5) Beginning with propositions for enrichment levies for~~
5 ~~collection in calendar year 2020 and thereafter, a) The maximum~~
6 ~~dollar amount which may be levied by or for any school district for~~
7 ~~enrichment levies under RCW 84.52.053 must be determined as follows:~~
8 ~~For enrichment levies for collection in calendar year 2026 and~~
9 ~~thereafter, the maximum dollar amount is the sum of (a) of this~~
10 ~~subsection plus or minus (b), (c), and (d) of this subsection minus~~
11 ~~(e) and (f) of this subsection;~~

12 ~~(a) The school district's levy base as provided in subsection (2)~~
13 ~~of this section multiplied by the school district's maximum levy~~
14 ~~percentage as provided in subsection (3) of this section;~~

15 ~~(b) For school districts in a high/nonhigh relationship, the high~~
16 ~~school district's maximum levy amount must be reduced and the nonhigh~~
17 ~~school district's maximum levy amount must be increased by an amount~~
18 ~~equal to the estimated amount of the nonhigh payment due to the high~~
19 ~~school district under RCW 28A.545.030(3) and 28A.545.050 for the~~
20 ~~school year commencing the year of the levy;~~

21 ~~(c) Except for nonhigh districts under (d) of this subsection,~~
22 ~~for school districts in an interdistrict cooperative agreement, the~~
23 ~~nonresident school district's maximum levy amount must be reduced and~~
24 ~~the resident school district's maximum levy amount must be increased~~
25 ~~by an amount equal to the per pupil basic education allocation~~
26 ~~included in the nonresident school district's levy base under~~
27 ~~subsection (2) of this section, multiplied by:~~

28 ~~(i) The number of full-time equivalent students served from the~~
29 ~~resident school district in the prior school year, multiplied by:~~

30 ~~(ii) The serving school district's maximum levy percentage~~
31 ~~determined under subsection (3) of this section;~~

32 ~~(d) The levy bases of nonhigh school districts participating in~~
33 ~~an innovation academy cooperative established under RCW 28A.340.080~~
34 ~~must be adjusted by the office of the superintendent of public~~
35 ~~instruction to reflect each school district's proportional share of~~
36 ~~student enrollment in the cooperative;~~

37 ~~(e) The school district's maximum levy amount must be reduced by~~
38 ~~the maximum amount of local effort assistance for which the school~~
39 ~~district is eligible under RCW 28A.500.015;~~

1 (f) The school district's maximum levy amount must be reduced by
2 the out-of-compliance expenditure amount identified by the state
3 auditor under RCW 43.09.2856(2), if applicable.

4 (2) For excess levies for collection in calendar year 2026 and
5 thereafter, a school district's levy base is the sum of allocations
6 in (a) and (b) of this subsection received by the school district for
7 the prior school year. A school district's levy base does not include
8 local school district property tax levies or other local revenues or
9 state and federal allocations not identified in (a) and (b) of this
10 subsection.

11 (a) The district's basic education allocation as determined
12 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

13 (b) State categorical allocations for the following programs:

14 (i) Pupil transportation;

15 (ii) Special education;

16 (iii) Education of highly capable students;

17 (iv) Compensatory education including, but not limited to,
18 learning assistance and bilingual education; and

19 (v) Food services.

20 (3) Beginning with collection year 2026 and each year thereafter,
21 a school district's maximum levy percentage is 30 percent.

22 (4) A district must receive approval of an enrichment levy
23 expenditure plan under RCW 28A.505.240 before submission of the
24 proposition to the voters.

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

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

34 ~~((8)) (6)~~ Funds collected from levies for transportation
35 vehicles, construction, modernization, or remodeling of school
36 facilities as established in RCW 84.52.053 are not subject to the
37 levy limitations in ~~((subsections (1) through (5) of))~~ this section.

38 (7) For purposes of this section, "prior school year" means the
39 most recent school year completed prior to the year in which the
40 levies are to be collected.

1 (8) 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 **Sec. 2.** RCW 28A.500.015 and 2022 c 108 s 4 are each amended to
5 read as follows:

6 (1) ~~((Beginning in calendar year 2020 and each calendar year~~
7 ~~thereafter, the))~~ The state must provide state local effort
8 assistance funding to supplement school district enrichment levies
9 for eligible school districts as provided in this section.

10 (2) ~~((a) For an eligible school district with an actual~~
11 ~~enrichment levy rate that is less than one dollar and fifty cents per~~
12 ~~thousand dollars of assessed value in the school district, the annual~~
13 ~~local effort assistance funding is equal to the school district's~~
14 ~~maximum local effort assistance multiplied by a fraction equal to the~~
15 ~~school district's actual enrichment levy rate divided by one dollar~~
16 ~~and fifty cents per thousand dollars of assessed value in the school~~
17 ~~district.~~

18 ~~(b) For an eligible school district with an actual enrichment~~
19 ~~levy rate that is equal to or greater than one dollar and fifty cents~~
20 ~~per thousand dollars of assessed value in the school district, the~~
21 ~~annual local effort assistance funding is equal to the school~~
22 ~~district's maximum local effort assistance.~~

23 ~~(c) Beginning in calendar year 2022, for state-tribal education~~
24 ~~compact schools established under chapter 28A.715 RCW, the annual~~
25 ~~local effort assistance funding is equal to the actual enrichment~~
26 ~~levy per student as calculated by the superintendent of public~~
27 ~~instruction for the previous year for the school district in which~~
28 ~~the state-tribal education compact school is located, up to a maximum~~
29 ~~per student amount of one thousand five hundred fifty dollars as~~
30 ~~increased by inflation from the 2019 calendar year, multiplied by the~~
31 ~~student enrollment of the state-tribal education compact school in~~
32 ~~the prior school year.~~

33 ~~(3))~~ Funds raised by school districts through enrichment levies
34 shall be matched with state funds using the following ratio of state
35 funds to levy funds:

36 (a) The difference between the district's 18 percent levy rate
37 and the statewide average 18 percent levy rate, to;

38 (b) The statewide average 18 percent levy rate.

1 (3) The maximum amount of state funds for school districts
2 eligible for local effort assistance is the district's 18 percent
3 levy amount, multiplied by the following percentage:

4 (a) The difference between the district's 18 percent levy rate
5 and the statewide average 18 percent levy rate, divided by;

6 (b) The district's 18 percent levy rate.

7 (4) For state-tribal education compact schools subject to chapter
8 28A.715 RCW, annual local effort assistance funding is equal to the
9 actual enrichment levy per student as calculated by the
10 superintendent of public instruction for the previous school year for
11 the school district in which the state-tribal education compact
12 school is located, up to \$1,550 as increased by inflation from the
13 2019 calendar year, multiplied by the student enrollment of the
14 state-tribal education compact school in the prior school year.

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

19 ~~((4))~~ (6) The definitions in this subsection apply throughout
20 this section unless the context clearly requires otherwise.

21 ~~(a) ("Eligible school district" means a school district where~~
22 ~~the amount generated by a levy of one dollar and fifty cents per~~
23 ~~thousand dollars of assessed value in the school district, divided by~~
24 ~~the school district's total student enrollment in the prior school~~
25 ~~year, is less than the state local effort assistance threshold.~~

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

31 ~~(c) "Maximum local effort assistance" means the difference~~
32 ~~between the following:~~

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

35 ~~(ii) The amount generated by a levy of one dollar and fifty cents~~
36 ~~per thousand dollars of assessed value in the school district.~~

37 ~~(d) "Prior school year" means the most recent school year~~
38 ~~completed prior to the year in which the state local effort~~
39 ~~assistance funding is to be distributed, except as follows:~~

1 ~~(i) In the 2022 calendar year, if 2019-20 school year average~~
2 ~~annual full-time equivalent enrollment is greater than the school~~
3 ~~district's 2020-21 school year average annual full-time equivalent~~
4 ~~enrollment, "prior school year" means the 2019-20 school year.~~

5 ~~(ii) In the 2023 calendar year, if 2019-20 school year average~~
6 ~~annual full-time equivalent enrollment is greater than the school~~
7 ~~district's 2021-22 school year average annual full-time equivalent~~
8 ~~enrollment, "prior school year" means the 2019-20 school year.~~

9 ~~(e) "State local effort assistance threshold" means one thousand~~
10 ~~five hundred fifty dollars per student, increased for inflation~~
11 ~~beginning in calendar year 2020.~~

12 ~~(f) "Student enrollment" means the average annual full-time~~
13 ~~equivalent student enrollment.~~

14 ~~(5) For districts in a high/nonhigh relationship, the enrollments~~
15 ~~of the nonhigh students attending the high school shall only be~~
16 ~~counted by the nonhigh school districts for purposes of funding under~~
17 ~~this section.~~

18 ~~(6) For school districts participating in an innovation academy~~
19 ~~cooperative established under RCW 28A.340.080, enrollments of~~
20 ~~students attending the academy shall be adjusted so that each~~
21 ~~participant district receives its proportional share of student~~
22 ~~enrollments for purposes of funding under this section.)) "Districts
23 eligible for local effort assistance" and "eligible school districts"~~
24 ~~means those districts with a 18 percent levy rate that exceeds the~~
25 ~~statewide average 18 percent levy rate.~~

26 ~~(b) "District's 18 percent levy amount" means the school~~
27 ~~district's maximum levy authority after transfers determined under~~
28 ~~RCW 84.52.0531(1) (a) through (d) multiplied by 18 percent.~~

29 ~~(c) "District's 18 percent levy rate" means the district's 18~~
30 ~~percent levy amount divided by the district's assessed valuation for~~
31 ~~excess levy purposes for the prior tax collection year as adjusted to~~
32 ~~100 percent by the county indicated ratio established in RCW~~
33 ~~84.48.075.~~

34 ~~(d) "Inflation" means, for any school year, the rate of the~~
35 ~~yearly increase of the previous calendar year's annual average~~
36 ~~consumer price index for all urban consumers, Seattle area, as of the~~
37 ~~beginning of the school year, using the official current base~~
38 ~~compiled by the bureau of labor statistics, United States department~~
39 ~~of labor.~~

1 (e) "Prior tax collection year" means the year immediately
2 preceding the year in which the local effort assistance is allocated.

3 (f) "Statewide average 18 percent levy rate" means 18 percent of
4 the total levy bases as described in RCW 84.52.0531, summed for all
5 school districts, and divided by the total assessed valuation for
6 excess levy purposes in the prior tax collection year for all
7 districts as adjusted to 100 percent by the county indicated ratio
8 established in RCW 84.48.075.

9 NEW SECTION. Sec. 3. RCW 84.52.058 (School districts with high/
10 nonhigh relationship) and 2018 c 266 s 305 are each repealed.

11 NEW SECTION. Sec. 4. This act takes effect January 1, 2026.

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