

HOUSE BILL NO. HB0244

Local enhancement option for schools.

Sponsored by: Representative(s) Hageman, Berger, Harvey
and McOmie and Senator(s) Meier

A BILL

for

1 AN ACT relating to school finance; authorizing optional
2 board approved property tax levies by school boards for
3 local enhancements to school buildings and facilities as
4 specified; requiring maintenance of enhancements from a
5 specified portion of tax proceeds; and providing for an
6 effective date.

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8 *Be It Enacted by the Legislature of the State of Wyoming:*

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10 **Section 1.** W.S. 21-13-102 by creating new subsections
11 (k) through (n) is amended to read:

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13 **21-13-102. Maximum rate of school district tax;**
14 **recapture of excess; permissive levies.**

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1 (k) Except as limited under this subsection and
2 subject to subsection (m) of this section, each district
3 board of trustees may upon approval of two-thirds (2/3) of
4 the board members, levy up to two (2) mills in accordance
5 with this subsection. The levy authorized under this
6 subsection is in addition to the levy authorized under
7 subparagraphs (a)(i)(A) and (ii)(A) of this section and
8 revenues generated by any levy imposed under this
9 subsection shall not be reported as a revenue for purposes
10 of W.S. 21-13-310. In addition, no levy imposed under this
11 subsection shall exceed the number of mills which generates
12 revenues within the district during any tax year equal to
13 an amount of three hundred thousand dollars (\$300,000.00).
14 The board of trustees shall determine the question at a
15 regular or special meeting following a public hearing
16 announced by the board, which shall publish notice of
17 intent to levy all or a portion of the two (2) mills
18 allowed by this subsection in a newspaper of general
19 circulation within the district at least ten (10) days
20 prior to the hearing. Revenues generated from any levy
21 imposed under this subsection shall be expended solely for
22 local enhancements to district buildings and facilities
23 beyond statewide adequacy standards as identified in the
24 district's school building and facility plan developed and

1 submitted pursuant to W.S. 21-15-116. The board shall
2 certify the levy together with all district ad valorem
3 levies in accordance with W.S. 39-13-104(k).

4
5 (m) The district board shall restrict the expenditure
6 of not less than seven percent (7%) of total revenue
7 collections from levies imposed under subsection (k) of
8 this section for the maintenance and repair of local
9 enhancements to district buildings and facilities for which
10 the tax is levied. Restricted revenues subject to this
11 subsection shall be deposited and maintained in a separate
12 account, the expenditures of which shall be by the school
13 district board solely for the purposes specified by this
14 subsection.

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16 (n) In addition to the requirements of subsections
17 (k) and (m) of this section, revenues generated from any
18 levy imposed by a district under subsection (k) of this
19 section shall for financial accounting and reporting
20 purposes, not be commingled with any revenues generated
21 from district bonded indebtedness. Nothing in this
22 subsection prevents a district from expending revenues
23 generated from a levy imposed under subsection (k) of this
24 section and revenues from district bonded indebtedness for

1 the same local enhancements to district facilities and
2 buildings.

3

4 **Section 2.** This act is effective July 1, 2003.

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(END)