

# FINAL BILL REPORT

## SHB 2294

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C 116 L 94  
Synopsis as Enacted

**Brief Description:** Allowing two-year levies for the acquisition of motor vehicles for student transportation.

By House Committee on Education (originally sponsored by Representatives Patterson, G. Fisher, Dorn, Brough, Karahalios, Cothorn, Campbell, Shin, Basich, Springer, B. Thomas, Holm and J. Kohl).

House Committee on Education  
House Committee on Revenue  
Senate Committee on Education

### **Background:**

#### **Length of Levies**

The Washington State Constitution places a number of restrictions on the use of special property tax levies by local governments. For most local governments, special levies may only raise taxes for one year.

However, the constitution gives school districts two exceptions:

- (1) propositions for the "support of the common schools" may levy a tax for a two-year period; and
- (2) propositions "to support the construction, modernization, or remodelling of school facilities" may levy taxes for a period of up to six years.

When implementing the two-year levy provision of the constitution, state statutes do not refer to the "support of common schools" but to "maintenance and operation support." The phrase "maintenance and operation support" has been interpreted to not include the purchase of school buses. Under this interpretation, school districts may only have one-year levies for the purchase of school buses.

#### **Levy Lid**

State law places a limit, or "lid", on the amount of funds school districts may raise for maintenance and operation through special property tax levies. The levy limit varies among districts depending on the district's maximum levy rate and the amount of specified state and federal revenues received by the district.

**Summary:** State law is amended to specifically allow two-year levies for the purchase of school buses. In addition, these transportation levies are specifically excluded from the levy lid.

**Votes on Final Passage:**

House	93	1
Senate	47	0

**Effective:** June 9, 1994