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**BILL REQUEST - CODE REVISER'S OFFICE**

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BILL REQ. #: H-4764.2/00 2nd draft

ATTY/TYPIST: RJS:ads

BRIEF DESCRIPTION:

2 **HB 2415** - H AMD

3 By Representative Conway

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5 On page 14, after line 17, insert the following:

6 "NEW SECTION. **Sec. 22.** A new section is added to chapter 84.52  
7 RCW to read as follows:

8 (1) A school district may impose a regular property tax levy, the  
9 amount of which levy is to be taken as a credit against the state  
10 property tax levy. Subject to the limitations in this section, this  
11 regular levy may be approved by the governing authority of the school  
12 district on a permanent basis at the maximum amount allowed. This  
13 school district regular levy shall be imposed only for the purposes  
14 listed in this section. This regular levy is in addition to any excess  
15 levy or levies the school district is authorized to levy.

16 (2) The maximum amount of the levy shall be based upon the average  
17 number of full-time equivalent students in the school district during  
18 the school year ending just prior to the setting of the levy, and shall  
19 be limited as follows:

20 (a) For taxes collected in calendar years 2001 through and  
21 including 2003, the limit is one hundred forty dollars per full-time  
22 equivalent student in the school district, per year.

23 (b) For taxes collected in calendar year 2004 and thereafter, the  
24 limit is four hundred fifty dollars per full-time equivalent student in  
25 the school district.

26 (3) To the extent that any school district is restricted from  
27 levying the full amount of the regular levy authorized under this  
28 section because the amount of the credit exceeds the state property tax  
29 levy amount for the school district, the legislature shall by  
30 appropriation fund the difference between the state property tax levy  
31 and the available credit.

32 (4) The school district regular levy shall be imposed for, and the  
33 tax revenue used for, the following purposes:

34 (a) To reduce class sizes in kindergarten through sixth grade by  
35 hiring additional certificated teachers;

1 (b) To improve student academic achievement in grades kindergarten  
2 through twelve by providing new and expanded learning opportunities.  
3 Extended learning opportunities include, but are not limited to,  
4 before-and-after school programs, weekend school programs, summer  
5 school programs, full-day kindergarten programs, and intercession  
6 opportunities;

7 (c) To provide new and expanded developmental preschool programs  
8 designed to prepare prekindergarten children for successful learning;  
9 and

10 (d) To provide improvements or additions to school building  
11 facilities, which improvements or additions are directly related to the  
12 new or expanded services stated in (a) through (c) of this subsection.  
13 School districts are prohibited from using the revenue from this  
14 regular levy for loan repayment or for debt service.

15 (5) The levy amount shall be certified by the governing authority  
16 of the school district to the assessor and to the office of the  
17 superintendent of public instruction by the first day of November each  
18 year. The office of the superintendent of public instruction shall  
19 verify the number of full-time equivalent students in each school  
20 district authorizing this regular levy to the assessor by the thirtieth  
21 day of November each year.

22 (6) The assessor shall determine whether the regular levy to be  
23 imposed under this section exceeds the state levy amount for the school  
24 district. If the school district regular levy exceeds that amount, the  
25 assessor shall reduce the school district levy amount so that the levy  
26 does not exceed the state levy amount for the school district. The  
27 amount of the state levy shall be determined by the assessor using the  
28 following calculation: (a) Divide the assessed value of the property  
29 of the school district or portion of the school district located within  
30 the county by the total assessed value of the property in the county;  
31 and (b) multiply the result by the amount of the state levy under RCW  
32 84.52.065 as established for the county under RCW 84.48.080. In the  
33 case of school districts located in more than one county, the assessor  
34 of the county in which is located the greatest amount of assessed value  
35 of the school district shall determine the levy limit for the entire  
36 school district. The assessor shall notify the county treasurer or  
37 treasurers and the school district of the levy amount finally  
38 determined.

1 (7) The county treasurer shall collect the tax and pay over to the  
2 state treasurer in accordance with RCW 84.56.280 the amount collected  
3 in relation to the state levy, less the amount of any regular levy by  
4 a school district or school districts located in the county. The  
5 county treasurer shall distribute the taxes from the regular levy to  
6 the appropriate school district or districts in the same manner as the  
7 distribution of taxes for other taxing districts.

8 (8) This school district regular levy is not subject to the  
9 limitations in chapter 84.55 RCW and is otherwise subject to the same  
10 limitations as the state property tax levy."

11 Renumber the following sections consecutively and correct internal  
12 references accordingly.

13 Correct the title.

EFFECT: Authorizes a local school district regular levy for the  
purpose of enhancing kindergarten through twelfth grade education by  
reducing class sizes and improving educational programs, to be allowed  
as a credit against the state property tax levy.

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