SENATE BILL REPORT SB 6344

As of January 16, 2020

Title: An act relating to school district enrichment levies.

Brief Description: Concerning school district enrichment levies.

Sponsors: Senators Lovelett and Wilson, C.

Brief History:

Committee Activity: Early Learning & K-12 Education: 1/27/20.

Brief Summary of Bill

• Allows a school district to choose whether to operate under an enrichment levy lid of \$2.50 per \$1,000 of assessed value or the maximum per pupil limit, rather than the lesser of the two.

SENATE COMMITTEE ON EARLY LEARNING & K-12 EDUCATION

Staff: Alex Fairfortune (786-7416)

Background: The state Constitution limits regular property tax levies to a maximum of 1 percent of the property's value. Upon voter approval, school districts are authorized to collect excess levies above the 1 percent constitutional property tax limit. School district voters may approve enrichment levies for up to four years, capital levies for up to six years, and bond levies for the life of the bonds. Since 1977, the Legislature has limited the amount school districts may collect through their enrichment levies.

A district's maximum enrichment levy is the lesser of \$2.50 per \$1,000 of assessed value or the maximum per pupil limit, which is \$2,500 per pupil for districts with fewer than 40,000 students and \$3,000 per pupil for districts with 40,000 or more students. Before a school district may submit an enrichment levy to the voters, it must receive approval of its expenditure plan from the Office of the Superintendent of Public Instruction (OSPI). OSPI may approve the plan if it determines the district will spend enrichment levy revenues only for permitted enrichment activities.

Senate Bill Report - 1 - SB 6344

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Summary of Bill: Beginning with taxes levied for collection in 2021, a school district may choose to operate under an enrichment levy lid of \$2.50 per \$1,000 of assessed value or the maximum per pupil limit, as opposed to having to operate under the lesser of the two.

Appropriation: None.

Fiscal Note: Requested on January 16, 2020.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Senate Bill Report - 2 - SB 6344