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**SUBSTITUTE SENATE BILL 5956**

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**State of Washington**

**68th Legislature**

**2024 Regular Session**

**By** Senate Early Learning & K-12 Education (originally sponsored by Senators Wellman, Lovelett, Kuderer, Nobles, Valdez, and C. Wilson; by request of Superintendent of Public Instruction)

READ FIRST TIME 01/31/24.

1 AN ACT Relating to enrichment levies; amending RCW 84.52.0531;  
2 and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature finds that the current  
5 school district enrichment levy model has caused unintentional harm  
6 to school districts, creating financial distress with significant  
7 negative impacts on district budgets, staff, and students. The  
8 current model has negatively impacted districts as they struggle to  
9 hire and retain staff due to the high cost of living, rising  
10 inflation, and competition from other employers.

11 The legislature acknowledges that Washington adopted a  
12 regionalized school salary model for state-funded school employees,  
13 but did not adopt a regionalized school salary model for local levy-  
14 funded school employees.

15 The legislature finds that school districts have struggled to  
16 hire and retain qualified staff due to unforeseen consequences of the  
17 current school salary model. Furthermore, the legislature finds that  
18 aligning levy-funded school district salaries and the state salary  
19 model would allow affected school districts to remedy staffing issues  
20 locally at no cost to state taxpayers.

1 Therefore, the legislature intends to remedy the current  
2 enrichment levy model by aligning state and local levy-funded school  
3 district staff salaries beginning in 2025.

4 **Sec. 2.** RCW 84.52.0531 and 2022 c 108 s 3 are each amended to  
5 read as follows:

6 (1) Beginning with taxes levied for collection in 2020, the  
7 maximum dollar amount which may be levied by or for any school  
8 district for enrichment levies under RCW 84.52.053 is equal to the  
9 lesser of (~~two dollars and fifty cents~~) \$2.50 per (~~thousand~~  
10 ~~dollars~~) \$1,000 of the assessed value of property in the school  
11 district or the maximum per-pupil limit. This maximum dollar amount  
12 shall be reduced accordingly as provided under RCW 43.09.2856(2).

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

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

21 (b) "Maximum per-pupil limit" means:

22 (i) (~~Two thousand five hundred dollars~~) (A) \$2,500, as  
23 increased by inflation beginning with property taxes levied for  
24 collection in 2020, multiplied by the number of average annual full-  
25 time equivalent students enrolled in the school district in the prior  
26 school year, for school districts with fewer than (~~forty thousand~~)  
27 40,000 annual full-time equivalent students enrolled in the school  
28 district in the prior school year; and

29 (B) Beginning with taxes levied for collection in calendar year  
30 2025, multiplied by the regionalization factor for the district  
31 pursuant to the omnibus appropriations act for the prior school year;  
32 or

33 (ii) (~~Three thousand dollars~~) (A) \$3,000, as increased by  
34 inflation beginning with property taxes levied for collection in  
35 2020, multiplied by the number of average annual full-time equivalent  
36 students enrolled in the school district in the prior school year,  
37 for school districts with (~~forty thousand~~) 40,000 or more annual  
38 full-time equivalent students enrolled in the school district in the  
39 prior school year; and

1       (B) Beginning with taxes levied for collection in calendar year  
2 2025, multiplied by the regionalization factor for the district  
3 pursuant to the omnibus appropriations act for the prior school year.

4       (c) "Open for in-person instruction to all students" means that  
5 all students in all grades have the option to participate in at least  
6 40 hours of planned in-person instruction per month and the school  
7 follows state department of health guidance and recommendations for  
8 resuming in-person instruction to the greatest extent practicable.

9       (d) "Prior school year" means the most recent school year  
10 completed prior to the year in which the levies are to be collected,  
11 except as follows:

12       (i) In the 2022 calendar year, if 2019-20 school year average  
13 annual full-time equivalent enrollment is greater than the school  
14 district's 2020-21 school year average annual full-time equivalent  
15 enrollment and the school district is open for in-person instruction  
16 to all students by the beginning of the 2021-22 school year, "prior  
17 school year" means the 2019-20 school year.

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

24       (3) For districts in a high/nonhigh relationship, the enrollments  
25 of the nonhigh students attending the high school shall only be  
26 counted by the nonhigh school districts for purposes of funding under  
27 this section.

28       (4) For school districts participating in an innovation academy  
29 cooperative established under RCW 28A.340.080, enrollments of  
30 students attending the academy shall be adjusted so that each  
31 participant district receives its proportional share of student  
32 enrollments for purposes of funding under this section.

33       (5) Beginning with propositions for enrichment levies for  
34 collection in calendar year 2020 and thereafter, a district must  
35 receive approval of an enrichment levy expenditure plan under RCW  
36 28A.505.240 before submission of the proposition to the voters.

37       (6) The superintendent of public instruction shall develop rules  
38 and regulations and inform school districts of the pertinent data  
39 necessary to carry out the provisions of this section.

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

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

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