

HOUSE BILL NO. 581

INTRODUCED BY FABREGA, BERGENE,
HEMSTAD, NORDTVEDT, YARDLEY

IN THE HOUSE

| | |
|-------------------|---|
| January 31, 1983 | Introduced and referred to Committee on Taxation. |
| February 11, 1983 | Committee recommend bill do not pass. Report adopted. |
| February 12, 1983 | Objection to adverse committee report. Bill placed on second reading. |
| February 14, 1983 | Bill printed and placed on members' desks. |
| February 15, 1983 | Second reading, do pass. |
| February 16, 1983 | Considered correctly engrossed. |
| February 17, 1983 | Third reading, passed. Transmitted to Senate. |

IN THE SENATE

| | |
|-------------------|---|
| February 18, 1983 | Introduced and referred to Committee on Taxation. |
| March 9, 1983 | Committee recommend bill be concurred in as amended. Report adopted. |
| March 11, 1983 | Second reading, concurred in. |
| March 14, 1983 | Third reading, concurred in. Ayes, 49; Noes, 0. |

IN THE HOUSE

March 14, 1983

Returned to House with amendments.

March 31, 1983

Second reading, amendments not concurred in.

On motion Free Conference Committee requested and appointed.

April 16, 1983

Free Conference Committee reported.

April 18, 1983

Second reading, report adopted.

Third reading, report adopted.

April 20, 1983

Free Conference Committee report adopted by Senate.

Sent to enrolling.

Reported correctly enrolled.

1 *House* BILL NO. *581*
 2 INTRODUCED BY *LaRocca* *Bergene* *Smeth*
 3 *hutchins* *quillay*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MOTOR
 5 VEHICLE FEES AND REIMBURSEMENT BE CONSIDERED IN COMPUTING
 6 EACH SCHOOL DISTRICT'S GENERAL FUND LEVY; AMENDING SECTION
 7 20-9-141, MCA; AND PROVIDING AN EFFECTIVE DATE."
 8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 20-9-141, MCA, is amended to read:
 11 "20-9-141. Computation of general fund net levy
 12 requirement by county superintendent. (1) The county
 13 superintendent shall compute the levy requirement for each
 14 district's general fund on the basis of the following
 15 procedures:
 16 (a) Determine the total of the district's nonisolated
 17 school foundation program requirement to be met by a
 18 district levy as provided in 20-9-303, the district's
 19 permissive levy amount as provided in 20-9-352, and any
 20 additional levies authorized by the electors of the district
 21 under the provisions of 20-9-353, except that the total of
 22 the permissive and additional levies shall not exceed the
 23 total amount of the final general fund budget less the
 24 foundation program.
 25 (b) Determine the total of the moneys available for

1 the reduction of the property tax on the district for the
 2 general fund by totaling:
 3 (i) anticipated federal moneys received under the
 4 provisions of Title I of Public Law 81-874 or other
 5 anticipated federal moneys received in lieu of such federal
 6 act;
 7 (ii) anticipated tuition payments for out-of-district
 8 pupils under the provisions of 20-5-303, 20-5-307, 20-5-312,
 9 and 20-5-313;
 10 (iii) general fund cash reappropriated, as established
 11 under the provisions of 20-9-104;
 12 (iv) anticipated state impact aid received under the
 13 provisions of 20-9-304;
 14 ~~(v) anticipated motor vehicle fees and reimbursement~~
 15 ~~received under the provisions of 61-3-532 and 61-3-536~~
 16 ~~during the fiscal year in which the levy applies;~~
 17 ~~(v)(vii)~~ anticipated interest to be earned by the
 18 investment of general fund cash in accordance with the
 19 provisions of 20-9-213(4); and
 20 ~~(v)(vii)~~ any other revenue anticipated by the trustees
 21 to be received during the ensuing school fiscal year which
 22 may be used to finance the general fund.
 23 (c) Subtract the total of the moneys available to
 24 reduce the property tax required to finance the general fund
 25 that has been determined in subsection (1)(b) from the total

1 levy requirement determined in subsection (1)(a).

2 (2) The net general fund levy requirement determined
3 in subsection (1)(c) shall be reported to the county
4 commissioners on the second Monday of August by the county
5 superintendent as the general fund levy requirement for the
6 district, and a levy shall be made by the county
7 commissioners in accordance with 20-9-142."

8 ~~NEW SECTION.~~ Section 2. Effective date. This act is
9 effective July 1, 1983.

-End-

STATE OF MONTANA

REQUEST NO. 307-83

FISCAL NOTE

Form BD-15

In compliance with a written request received February 2, 19 83, there is hereby submitted a Fiscal Note for House Bill 581 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 581 is an act to require that motor vehicle fees and reimbursement be considered in computing each school district's general fund levy.

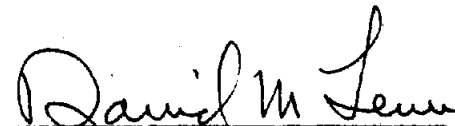
ASSUMPTIONS:

- 1) Counties budgeted the motor vehicle fees and reimbursement in various ways in 1982-83. [None of the 10 counties audited anticipated the fees or reimbursement when setting the equalization program requirements. One county did include these funds in setting the voted levies. The remaining 46 counties were not audited.] Office of the Legislative Auditor, Review of Motor Vehicle Fees at Selected Counties. (January 2, 1983).

FISCAL IMPACT:

Since counties budgeted the motor vehicle fees and reimbursement in various ways in 1982-83, it is difficult to estimate the fiscal impact of requiring all counties to anticipate the funds when computing school levies. This bill would clarify and make uniform the method for budgetting these funds.

FISCAL NOTE 11:C/1



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-8-83

1 House BILL NO. 581
 2 INTRODUCED BY LaCasse Bergene Sanford
 3 Wittbrodt Wittbrodt
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MOTOR
 5 VEHICLE FEES AND REIMBURSEMENT BE CONSIDERED IN COMPUTING
 6 EACH SCHOOL DISTRICT'S GENERAL FUND LEVY; AMENDING SECTION
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 17 school foundation program requirement to be met by a
 18 district levy as provided in 20-9-303, the district's
 19 permissive levy amount as provided in 20-9-352, and any
 20 additional levies authorized by the electors of the district
 21 under the provisions of 20-9-353, except that the total of
 22 the permissive and additional levies shall not exceed the
 23 total amount of the final general fund budget less the
 24 foundation program.
 25 (b) Determine the total of the moneys available for

1 the reduction of the property tax on the district for the
 2 general fund by totaling:
 3 (i) anticipated federal moneys received under the
 4 provisions of Title I of Public Law 81-874 or other
 5 anticipated federal moneys received in lieu of such federal
 6 act;
 7 (ii) anticipated tuition payments for out-of-district
 8 pupils under the provisions of 20-5-303, 20-5-307, 20-5-312,
 9 and 20-5-313;
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 11 under the provisions of 20-9-104;
 12 (iv) anticipated state impact aid received under the
 13 provisions of 20-9-304;
 14 ~~(v) anticipated motor vehicle fees and reimbursement~~
 15 ~~received under the provisions of 61-3-532 and 61-3-536~~
 16 ~~during the fiscal year in which the levy applies;~~
 17 ~~(vi)~~ (vii) anticipated interest to be earned by the
 18 investment of general fund cash in accordance with the
 19 provisions of 20-9-213(4); and
 20 ~~(viii)~~ (viii) any other revenue anticipated by the trustees
 21 to be received during the ensuing school fiscal year which
 22 may be used to finance the general fund.
 23 (c) Subtract the total of the moneys available to
 24 reduce the property tax required to finance the general fund
 25 that has been determined in subsection (1)(b) from the total

1 levy requirement determined in subsection (1)(a).

2 (2) The net general fund levy requirement determined
3 in subsection (1)(c) shall be reported to the county
4 commissioners on the second Monday of August by the county
5 superintendent as the general fund levy requirement for the
6 district, and a levy shall be made by the county
7 commissioners in accordance with 20-9-142."

8 NEW SECTION. Section 2. Effective date. This act is
9 effective July 1, 1983.

-End-

1 *House* BILL NO. *581*
 2 INTRODUCED BY *La Crosse* *Burgess* *Sanford*
 3 *Wittwer* *Wittwer*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MOTOR
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 21 under the provisions of 20-9-353, except that the total of
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 16 during the fiscal year in which the levy applies;
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4 commissioners on the second Monday of August by the county
5 superintendent as the general fund levy requirement for the
6 district, and a levy shall be made by the county
7 commissioners in accordance with 20-9-142."
8 NEW SECTION. Section 2. Effective date. This act is
9 effective July 1, 1983.

-End-

March 9, 1983

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 581 be amended as follows:

1. Page 2, line 15.

Strike: "received"

2. Page 2, line 16.

Strike: "during the fiscal year in which the levy applies"

HOUSE BILL NO. 581

INTRODUCED BY FABREGA, BERGENE,
HENSTAD, NORDTVEIT, YARDLEY

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MOTOR
VEHICLE FEES AND REIMBURSEMENT BE CONSIDERED IN COMPUTING
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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 20-9-141, MCA, is amended to read:

"20-9-141. Computation of general fund net levy
requirement by county superintendent. (1) The county
superintendent shall compute the levy requirement for each
district's general fund on the basis of the following
procedure:

(a) Determine the total of the district's nonisolated
school foundation program requirement to be met by a
district levy as provided in 20-9-303, the district's
permissive levy amount as provided in 20-9-352, and any
additional levies authorized by the electors of the district
under the provisions of 20-9-353, except that the total of
the permissive and additional levies shall not exceed the
total amount of the final general fund budget less the
foundation program.

(b) Determine the total of the moneys available for
the reduction of the property tax on the district for the
general fund by totaling:

(i) anticipated federal moneys received under the
provisions of Title I of Public Law 81-874 or other
anticipated federal moneys received in lieu of such federal
act;

(ii) anticipated tuition payments for out-of-district
pupils under the provisions of 20-5-303, 20-5-307, 20-5-312,
and 20-5-313;

(iii) general fund cash reappropriated, as established
under the provisions of 20-9-104;

(iv) anticipated state impact aid received under the
provisions of 20-9-304;

~~(v) anticipated motor vehicle fees and reimbursement
received under the provisions of 61-3-532 and 61-3-536
during the fiscal year in which the levy applies~~

~~(vi)~~ (vii) anticipated interest to be earned by the
investment of general fund cash in accordance with the
provisions of 20-9-213(4); and

~~(vii)~~ (viii) any other revenue anticipated by the trustees
to be received during the ensuing school fiscal year which
may be used to finance the general fund.

(c) Subtract the total of the moneys available to
reduce the property tax required to finance the general fund

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2 levy requirement determined in subsection (1)(a).

3 (2) The net general fund levy requirement determined
4 in subsection (1)(c) shall be reported to the county
5 commissioners on the second Monday of August by the county
6 superintendent as the general fund levy requirement for the
7 district, and a levy shall be made by the county
8 commissioners in accordance with 20-9-142."

9 NEW SECTION. Section 2. Effective date. This act is
10 effective July 1, 1983.

-End-

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April 16, 1983

FREE CONFERENCE COMMITTEE ON
TO HOUSE BILL 581
(Report No. 1, 10:30 A.M.)

Mr. Speaker:

We, your free conference committee on House Bill 581, met and considered Senate Taxation Committee amendments of March 9, 1983 to the third reading copy (blue). We recommend as follows:

That the House accede to Senate Taxation Committee amendments of March 9, 1983;

That House Bill 581 be further amended as specified in Clerical Instructions 1 through 3; and

That this Free Conference Committee report be adopted.

CLERICAL INSTRUCTIONS FOR REFERENCE COPY (SALMON)

1. Title, line 7.

Following: "FUND"

Insert: ", TRANSPORTATION, AND RETIREMENT"

Following: "LEVY"

Insert: "AND CLAIMS FOR SCHOOL EQUALIZATION AID"

Following: "AMENDING"

Strike: "SECTION"

Insert: "SECTIONS"

2. Title, line 8.

Following: "20-9-141,"

Insert: "20-9-331, 20-9-333, 20-9-352, 20-9-501, and 20-10-144,"

3. Page 3, line 9.

Following: line 8

Insert: "Section 2. Section 20-9-331, MCA, is amended to read:

"20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation program. (1) It shall be the duty of the county commissioners of each county to levy an annual basic tax of 25 mills on the dollars of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of the elementary school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated revenues identified in subsections (2)(a) through (2)(f) below shall be subtracted from the sum of the county elementary transportation obligation and the total of the

foundation programs of all elementary districts of the county.

(b) If the basic levy of 25 mills produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus funds to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.

(2) The proceeds realized from the county's portion of the levy prescribed by this section and the revenues from the following sources shall be used for the equalization of the elementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of such proceeds and revenues by the county treasurer in accordance with 20-9-212(1):

(a) the portion of the federal forest reserve funds distributed to a county and designated for the common school fund under the provisions of 17-3-213;

(b) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;

(c) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;

(d) all moneys which are paid into the county treasury as a result of fines for violations of law and the use of which is not otherwise specified by law;

(e) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's account for the various sources of revenue established or referred to in this section; and

(f) any federal or state moneys, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-352 and 61-3-536, distributed to the county as payment in lieu of the property taxation established by the county levy required by this section."

Section 3. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program. (1) It shall be the duty of the county commissioners of each county to levy an annual basic special tax for high schools of 15 mills on the dollar of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of high school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the estimated

revenues identified in subsections (2)(a) and (2)(b) below shall be subtracted from the sum of the county's high school tuition obligation and the total of the foundation programs of all high school districts of the county.

(b) If the basic levy for 15 mills produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.

(2) The proceeds realized from the county's portion of the levy prescribed in this section and the revenues from the following sources shall be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of these proceeds by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's account for deposit of the proceeds from the levy established in this section; and

(b) any federal or state moneys, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-352 and 61-3-536, distributed to the county as a payment in lieu of the property taxation established by the county levy required by this section."

Section 4. Section 20-9-352, MCA, is amended to read:

"20-9-352. Permissive amount and permissive levy. (1) Whenever the trustees of any district shall deem it necessary to adopt a general fund budget in excess of the foundation program amount but not in excess of the maximum general fund budget amount for such district as established by the schedules in 20-9-316 through 20-9-321, the trustees shall adopt a resolution stating the reasons and purposes for exceeding the foundation program amount. Such excess above the foundation program amount shall be known as the "permissive amount", and it shall be financed by a levy on the taxable value of all taxable property within the district as prescribed in 20-9-141, supplemented with any biennial appropriation by the legislature for this purpose.

(2) The district levies to be set for the purpose of funding the permissive amount are determined as follows:

(a) For each elementary school district, the county commissioners shall annually set a levy not exceeding 9 mills on all the taxable property in the district for the purpose of funding the permissive amount of the district. The permissive levy in mills shall be obtained by multiplying the ratio of the permissive amount to the maximum permissive amount by 9 or by using the number of mills which would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy, plus anticipated motor vehicle fees and reimbursement under the

Chairman.

provisions of 61-3-352 and 61-3-536, is not sufficient to fund the permissive amount in full, the amount of the deficiency shall be paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section.

(b) For each high school district, the county commissioners shall annually set a levy not exceeding 6 mills on all taxable property in the district for the purpose of funding the permissive amount of the district. The permissive levy in mills shall be obtained by multiplying the ratio of the permissive levy to the maximum permissive amount by 6 or by using the number of mills which would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy, plus anticipated motor vehicle fees and reimbursement under the provisions of 61-3-352 and 61-3-536, is not sufficient to fund the permissive amount in full, the amount of the deficiency shall be paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section. The superintendent of public instruction shall, if the appropriation by the legislature for the permissive account [program] for the biennium is insufficient, request the budget director to submit a request for a supplemental appropriation in the second year of the biennium.

(3) Such distribution shall be made in two payments. The first payment shall be made at the same time as the first distribution of state equalization aid is made after January 1 of the fiscal year. The second payment shall be made at the same time as the last payment of state equalization aid is made for the fiscal year. If the appropriation is not sufficient to finance the deficiencies of the districts as determined according to subsection (2), each district will receive the same percentage of its deficiency. Surplus revenue in the second year of the biennium may be used to reduce the appropriation required for the next succeeding biennium or may be transferred to the state equalization aid earmarked revenue fund if revenues in that fund are insufficient to meet foundation program requirements."

Section 5. Section 20-9-501, MCA, is amended to read:

"20-9-501. Retirement fund. (1) The trustees of any district employing personnel who are members of the teachers' retirement system or the public employees' retirement system or who are covered by unemployment insurance or who are covered by any federal social security system requiring employer contributions shall establish a retirement fund for the purposes of budgeting and paying the employer's contributions to such systems. The district's contribution for each employee who is a member of the teachers' retirement system shall be calculated in accordance with Title 19, chapter 4, part 6. The district's contribution for each employee who is a member of the public employees' retirement system shall be calculated in

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accordance with 19-3-801. The district may levy a special tax to pay its contribution to the public employees' retirement system under the conditions prescribed in 19-3-204. The district's contributions for each employee covered by any federal social security system shall be paid in accordance with federal law and regulation. The district's contribution for each employee who is covered by unemployment insurance shall be paid in accordance with Title 39, chapter 51, part 11.

(2) The trustees of any district required to make a contribution to any such system shall include in the retirement fund of the preliminary budget the estimated amount of the employer's contribution and such additional moneys, within legal limitations, as they may wish to provide for the retirement fund cash reserve. After the final retirement fund budget has been adopted, the trustees shall pay the employer contributions to such systems in accordance with the financial administration provisions of this title.

(3) When the final retirement fund budget has been adopted, the county superintendent shall establish the levy requirement by:

(a) determining the sum of the moneys available to reduce the retirement fund levy requirement by adding:

(i) any anticipated moneys that may be realized in the retirement fund during the ensuing school fiscal year, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 and 61-3-536; and

(ii) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the retirement fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the retirement fund. The retirement fund cash reserve shall not be more than 35% of the final retirement fund budget for the ensuing school fiscal year and shall be used for the purpose of paying retirement fund warrants issued by the district under the final retirement fund budget.

(b) subtracting the total of the moneys available for reduction of the levy requirement as determined in subsection (3)(a) from the budgeted amount for expenditures in the final retirement fund budget.

(4) The county superintendent shall total the net retirement fund levy requirements separately for all elementary school districts, all high school districts, and all community college districts of the county, including any prorated joint district or special educational cooperative agreement levy requirements, and shall report each such levy requirement to the county commissioners on the second Monday of August as the respective county levy requirements for elementary district, high school district, and community college district retirement funds. The county commissioners shall fix and set such county levy in accordance with 20-9-142.

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(5) The net retirement fund levy requirement for a joint elementary district or a joint high school district shall be prorated to each county in which a part of such district is located in the same proportion as the district ANB of the joint district is distributed by pupil residence in each such county. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county as provided in 20-9-151.

(6) The net retirement fund levy requirement for districts that are members of special educational cooperative agreements shall be prorated to each county in which such district is located in the same proportion as the budget for the special education cooperative agreement of the district bears to the total budget of the cooperative. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county in the same manner as provided in 20-9-151 and fix and levy the net retirement fund levy for each county in the same manner as provided in 20-9-152."

Section 6. Section 20-10-144, MCA, is amended to read:

"20-10-144. Computation of revenues and net tax levy requirements for the transportation fund budget. Before the fourth Monday of July and in accordance with 20-9-123, the county superintendent shall compute the revenue available to finance the transportation fund budget of each district. The county superintendent shall compute the revenue for each district on the following basis:

(1) The "schedule amount" of the preliminary budget expenditures that is derived from the rate schedules in 20-10-141 and 20-10-142 shall be determined by adding the following amounts:

(a) the sum of the maximum reimbursable expenditures for all approved school bus routes maintained by the district (to determine the maximum reimbursable expenditure, multiply the applicable rate per bus mile by the total number of miles to be traveled during the ensuing school fiscal year on each bus route approved by the county transportation committee and maintained by such district); plus

(b) the total of all individual transportation per diem reimbursement rates for such district as determined from the contracts submitted by the district multiplied by the number of pupil-instruction days scheduled for the ensuing school attendance year; plus

(c) any estimated costs for supervised home study or supervised correspondence study for the ensuing school fiscal year; plus

(d) the amount budgeted on the preliminary budget for the contingency amount permitted in 20-10-143, except if such amount exceeds 10% of the total of subsections (1)(a), (1)(b), and (1)(c) or \$100, whichever is larger, the contingency amount on the preliminary budget shall be reduced to such limitation amount and used in this determination of the schedule amount.

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(2) The schedule amount determined in subsection (1) or the total preliminary transportation fund budget, whichever is smaller, shall be divided by 3 and the resulting one-third amount shall be used to determine the available state and county revenue to be budgeted on the following basis:

(a) the resulting one-third amount shall be the budgeted state transportation reimbursement, except that the state transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442 shall be two-thirds of the schedule amount attributed to the transportation of special education pupils;

(b) the resulting one-third amount, except as provided for joint elementary districts in subsection (2)(e), shall be the budgeted county transportation reimbursement for elementary districts and shall be financed by the basic county tax under the provisions of 20-9-334;

(c) the resulting one-third amount multiplied by 2 shall be the budgeted county transportation reimbursement amount for high school districts financed under the provisions of subsection (5) of this section, except as provided for joint high school districts in subsection (2)(e), and except that the county transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442 shall be one-third of the schedule amount attributed to the transportation of special education pupils;

(d) when the district has a sufficient amount of cash for reappropriation and other sources of district revenue, as determined in subsection (3), to reduce the total district obligation for financing to zero, any remaining amount of such district revenue and cash reappropriated shall be used to reduce the county financing obligation in subsections (2)(b) or (2)(c) and, if such county financing obligations are reduced to zero, to reduce the state financial obligation in subsection (2)(a); and

(e) the county revenue requirement for a joint district, after the application of any district moneys under subsection (2)(d) above, shall be prorated to each county incorporated by the joint district in the same proportion as the ANB of the joint district is distributed by pupil residence in each such county.

(3) The total of the moneys available for the reduction of property tax on the district for the transportation fund shall be determined by totaling:

(a) anticipated federal moneys received under the provisions of Title I of Public Law 81-874 or other anticipated federal moneys received in lieu of such federal act; plus

(b) anticipated payments from other districts for providing school bus transportation services for such district; plus

(c) anticipated payments from a parent or guardian for providing school bus transportation services for his child; plus

Chairman.

(d) anticipated interest to be earned by the investment of transportation fund cash in accordance with the provisions of 20-9-213(4); plus

(e) anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 and 61-3-536; plus

(f) any other revenue anticipated by the trustees to be earned during the ensuing school fiscal year which may be used to finance the transportation fund; plus

(g) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the transportation fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the transportation fund. Such cash reserve shall not be more than 20% of the final transportation fund budget for the ensuing school fiscal year and shall be for the purpose of paying transportation fund warrants issued by the district under the final transportation fund budget.

(4) The district levy requirement for each district's transportation fund shall be computed by:

(a) subtracting the schedule amount calculated in subsection (1) from the total preliminary transportation budget amount and, for an elementary district, adding such difference to the district obligation to finance one-third of the schedule amount as determined in subsection (2); and

(b) subtracting the amount of moneys available to reduce the property tax on the district, as determined in subsection (3), from the amount determined in subsection (4)(a) above.

(5) The county levy requirement for the financing of the county transportation reimbursement to high school districts shall be computed by adding all such requirements for all the high school districts of the county, including the county's obligation for reimbursements in joint high school districts.

(6) The transportation fund levy requirements determined in subsection (4) for each district and in subsection (5) for the county shall be reported to the county commissioners on the second Monday of August by the county superintendent as the transportation fund levy requirements for the district and for the county, and such levies shall be made by the county commissioners in accordance with 20-9-142."

Renumber: subsequent section

FOR THE HOUSE

FOR THE SENATE

YARDLEY, CHAIR

TURNAGE, CHAIR

HARRINGTON

NORDTVEST

SEVERSON

BOCK

HOUSE BILL NO. 581

INTRODUCED BY FABREGA, BERGENE,
HEMSTAD, NORDTVEOT, YARDLEY

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MOTOR
VEHICLE FEES AND REIMBURSEMENT BE CONSIDERED IN COMPUTING
EACH SCHOOL DISTRICT'S GENERAL FUND LEVY, TRANSPORTATION,
AND RETIREMENT LEVIES AND CLAIMS FOR SCHOOL EQUALIZATION
AID; AMENDING SECTION SECTIONS 20-9-141, 20-9-331,
20-9-333, 20-9-352, 20-9-501, AND 20-10-144, MCA; AND
PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 20-9-141, MCA, is amended to read:

"20-9-141. Computation of general fund net levy
requirement by county superintendent. (1) The county
superintendent shall compute the levy requirement for each
district's general fund on the basis of the following
procedure:

(a) Determine the total of the district's nonisolated
school foundation program requirement to be met by a
district levy as provided in 20-9-303, the district's
permissive levy amount as provided in 20-9-352, and any
additional levies authorized by the electors of the district
under the provisions of 20-9-353, except that the total of

the permissive and additional levies shall not exceed the
total amount of the final general fund budget less the
foundation program.

(b) Determine the total of the moneys available for
the reduction of the property tax on the district for the
general fund by totaling:

(i) anticipated federal moneys received under the
provisions of Title I of Public Law 81-874 or other
anticipated federal moneys received in lieu of such federal
act;

(ii) anticipated tuition payments for out-of-district
pupils under the provisions of 20-5-303, 20-5-307, 20-5-312,
and 20-5-313;

(iii) general fund cash reappropriated, as established
under the provisions of 20-9-104;

(iv) anticipated state impact aid received under the
provisions of 20-9-304;

~~(v) anticipated motor vehicle fees and reimbursement
received under the provisions of 61-3-532 and 61-3-536
during the fiscal year in which the fees apply;~~

~~(vi) anticipated interest to be earned by the~~
investment of general fund cash in accordance with the
provisions of 20-9-213(4); and

~~(vii) any other revenue anticipated by the trustees~~
to be received during the ensuing school fiscal year which

1 may be used to finance the general fund.

2 (c) Subtract the total of the moneys available to
3 reduce the property tax required to finance the general fund
4 that has been determined in subsection (1)(b) from the total
5 levy requirement determined in subsection (1)(a).

6 (2) The net general fund levy requirement determined
7 in subsection (1)(c) shall be reported to the county
8 commissioners on the second Monday of August by the county
9 superintendent as the general fund levy requirement for the
10 district, and a levy shall be made by the county
11 commissioners in accordance with 20-9-142."

12 SECTION 2. SECTION 20-9-331, MCA, IS AMENDED TO READ:

13 "20-9-331. Basic county tax and other revenues for
14 county equalization of the elementary district foundation
15 program. (1) It shall be the duty of the county
16 commissioners of each county to levy an annual basic tax of
17 25 mills on the dollars of the taxable value of all taxable
18 property within the county for the purposes of local and
19 state foundation program support. The revenue to be
20 collected from this levy shall be apportioned to the support
21 of the foundation programs of the elementary school
22 districts in the county and to the earmarked revenue fund,
23 state equalization aid account, in the following manner:

24 (a) In order to determine the amount of revenue raised
25 by this levy which is retained by the county, the sum of the

1 estimated revenues identified in subsections (2)(a) through
2 (2)(f) below shall be subtracted from the sum of the county
3 elementary transportation obligation and the total of the
4 foundation programs of all elementary districts of the
5 county.

6 (b) If the basic levy of 25 mills produces more
7 revenue than is required to finance the difference
8 determined above, the county commissioners shall order the
9 county treasurer to remit the surplus funds to the state
10 treasurer for deposit to the earmarked revenue fund, state
11 equalization aid account, not later than June 1 of the
12 fiscal year for which the levy has been set.

13 (2) The proceeds realized from the county's portion of
14 the levy prescribed by this section and the revenues from
15 the following sources shall be used for the equalization of
16 the elementary district foundation programs of the county as
17 prescribed in 20-9-334, and a separate accounting shall be
18 kept of such proceeds and revenues by the county treasurer
19 in accordance with 20-9-212(1):

20 (a) the portion of the federal forest reserve funds
21 distributed to a county and designated for the common school
22 fund under the provisions of 17-3-213;

23 (b) the portion of the federal Taylor Grazing Act
24 funds distributed to a county and designated for the common
25 school fund under the provisions of 17-3-222;

(c) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;

(d) all moneys which are paid into the county treasury as a result of fines for violations of law and the use of which is not otherwise specified by law;

(e) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's account for the various sources of revenue established or referred to in this section; and

(f) any federal or state moneys, ~~including anticipated motor vehicle fees and reimbursement under the provisions of 61-2-532 and 61-2-536,~~ distributed to the county as payment in lieu of the property taxation established by the county levy required by this section."

~~SECTION 3. SECTION 20-9-333, MCA, IS AMENDED TO READ:~~

"20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program. (1) It shall be the duty of the county commissioners of each county to levy an annual basic special tax for high schools of 15 mills on the dollar of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be

apportioned to the support of the foundation programs of high school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the estimated revenues identified in subsections (2)(a) and (2)(b) below shall be subtracted from the sum of the county's high school tuition obligation and the total of the foundation programs of all high school districts of the county.

(b) If the basic levy for 15 mills produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.

(2) The proceeds realized from the county's portion of the levy prescribed in this section and the revenues from the following sources shall be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of these proceeds by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately

1 preceding school fiscal year in the county treasurer's
2 account for deposit of the proceeds from the levy
3 established in this section; and

4 (b) any federal or state moneys, ~~including anticipated~~
5 ~~motor vehicle fees and reimbursement under the provisions of~~
6 ~~61-3-532 and 61-3-536,~~ distributed to the county as a
7 payment in lieu of the property taxation established by the
8 county levy required by this section."

9 ~~SECTION 4. SECTION 20-9-352, MCA, IS AMENDED TO READ:~~

10 "20-9-352. Permissive amount and permissive levy. (1)
11 Whenever the trustees of any district shall deem it
12 necessary to adopt a general fund budget in excess of the
13 foundation program amount but not in excess of the maximum
14 general fund budget amount for such district as established
15 by the schedules in 20-9-316 through 20-9-321, the trustees
16 shall adopt a resolution stating the reasons and purposes
17 for exceeding the foundation program amount. Such excess
18 above the foundation program amount shall be known as the
19 "permissive amount", and it shall be financed by a levy on
20 the taxable value of all taxable property within the
21 district as prescribed in 20-9-141, supplemented with any
22 biennial appropriation by the legislature for this purpose.

23 (2) The district levies to be set for the purpose of
24 funding the permissive amount are determined as follows:

25 (a) For each elementary school district, the county

1 commissioners shall annually set a levy not exceeding 9
2 mills on all the taxable property in the district for the
3 purpose of funding the permissive amount of the district.
4 The permissive levy in mills shall be obtained by
5 multiplying the ratio of the permissive amount to the
6 maximum permissive amount by 9 or by using the number of
7 mills which would fund the permissive amount, whichever is
8 less. If the amount of revenue raised by this levy, ~~plus~~
9 ~~anticipated motor vehicle fees and reimbursement under the~~
10 ~~provisions of 61-3-532 and 61-3-536,~~ is not sufficient to
11 fund the permissive amount in full, the amount of the
12 deficiency shall be paid to the district from the earmarked
13 revenue fund according to the provisions of 20-9-351 and
14 subsection (3) of this section.

15 (b) For each high school district, the county
16 commissioners shall annually set a levy not exceeding 6
17 mills on all taxable property in the district for the
18 purpose of funding the permissive amount of the district.
19 The permissive levy in mills shall be obtained by
20 multiplying the ratio of the permissive levy to the maximum
21 permissive amount by 6 or by using the number of mills which
22 would fund the permissive amount, whichever is less. If the
23 amount of revenue raised by this levy, ~~plus anticipated~~
24 ~~motor vehicle fees and reimbursement under the provisions of~~
25 ~~61-3-532 and 61-3-536,~~ is not sufficient to fund the

1 permissive amount in full, the amount of the deficiency
 2 shall be paid to the district from the earmarked revenue
 3 fund according to the provisions of 20-9-351 and subsection
 4 (3) of this section. The superintendent of public
 5 instruction shall, if the appropriation by the legislature
 6 for the permissive account [program] for the biennium is
 7 insufficient, request the budget director to submit a
 8 request for a supplemental appropriation in the second year
 9 of the biennium.

10 (3) Such distribution shall be made in two payments.
 11 The first payment shall be made at the same time as the
 12 first distribution of state equalization aid is made after
 13 January 1 of the fiscal year. The second payment shall be
 14 made at the same time as the last payment of state
 15 equalization aid is made for the fiscal year. If the
 16 appropriation is not sufficient to finance the deficiencies
 17 of the districts as determined according to subsection (2),
 18 each district will receive the same percentage of its
 19 deficiency. Surplus revenue in the second year of the
 20 biennium may be used to reduce the appropriation required
 21 for the next succeeding biennium or may be transferred to
 22 the state equalization aid earmarked revenue fund if
 23 revenues in that fund are insufficient to meet foundation
 24 program requirements."

25 SECTION 5. SECTION 20-9-501, MCA, IS AMENDED TO READ:

1 "20-9-501. Retirement fund. (1) The trustees of any
 2 district employing personnel who are members of the
 3 teachers' retirement system or the public employees'
 4 retirement system or who are covered by unemployment
 5 insurance or who are covered by any federal social security
 6 system requiring employer contributions shall establish a
 7 retirement fund for the purposes of budgeting and paying the
 8 employer's contributions to such systems. The district's
 9 contribution for each employee who is a member of the
 10 teachers' retirement system shall be calculated in
 11 accordance with Title 19, chapter 4, part 6. The district's
 12 contribution for each employee who is a member of the public
 13 employees' retirement system shall be calculated in
 14 accordance with 19-3-801. The district may levy a special
 15 tax to pay its contribution to the public employees'
 16 retirement system under the conditions prescribed in
 17 19-3-204. The district's contributions for each employee
 18 covered by any federal social security system shall be paid
 19 in accordance with federal law and regulation. The
 20 district's contribution for each employee who is covered by
 21 unemployment insurance shall be paid in accordance with
 22 Title 39, chapter 51, part 11.

23 (2) The trustees of any district required to make a
 24 contribution to any such system shall include in the
 25 retirement fund of the preliminary budget the estimated

1 amount of the employer's contribution and such additional
2 moneys, within legal limitations, as they may wish to
3 provide for the retirement fund cash reserve. After the
4 final retirement fund budget has been adopted, the trustees
5 shall pay the employer contributions to such systems in
6 accordance with the financial administration provisions of
7 this title.

8 (3) When the final retirement fund budget has been
9 adopted, the county superintendent shall establish the levy
10 requirement by:

11 (a) determining the sum of the moneys available to
12 reduce the retirement fund levy requirement by adding:

13 (i) any anticipated moneys that may be realized in the
14 retirement fund during the ensuing school fiscal year,
15 ~~including anticipated motor vehicle fees and reimbursement~~
16 ~~under the provisions of 61-3-532 and 61-3-536;~~ and

17 (ii) any cash available for reappropriation as
18 determined by subtracting the amount of the end-of-the-year
19 cash balance earmarked as the retirement fund cash reserve
20 for the ensuing school fiscal year by the trustees from the
21 end-of-the-year cash balance in the retirement fund. The
22 retirement fund cash reserve shall not be more than 35% of
23 the final retirement fund budget for the ensuing school
24 fiscal year and shall be used for the purpose of paying
25 retirement fund warrants issued by the district under the

1 final retirement fund budget.

2 (b) subtracting the total of the moneys available for
3 reduction of the levy requirement as determined in
4 subsection (3)(a) from the budgeted amount for expenditures
5 in the final retirement fund budget.

6 (4) The county superintendent shall total the net
7 retirement fund levy requirements separately for all
8 elementary school districts, all high school districts, and
9 all community college districts of the county, including any
10 prorated joint district or special educational cooperative
11 agreement levy requirements, and shall report each such levy
12 requirement to the county commissioners on the second Monday
13 of August as the respective county levy requirements for
14 elementary district, high school district, and community
15 college district retirement funds. The county commissioners
16 shall fix and set such county levy in accordance with
17 20-9-142.

18 (5) The net retirement fund levy requirement for a
19 joint elementary district or a joint high school district
20 shall be prorated to each county in which a part of such
21 district is located in the same proportion as the district
22 ANB of the joint district is distributed by pupil residence
23 in each such county. The county superintendents of the
24 counties affected shall jointly determine the net retirement
25 fund levy requirement for each county as provided in

1 20-9-151.

2 (b) The net retirement fund levy requirement for
3 districts that are members of special educational
4 cooperative agreements shall be prorated to each county in
5 which such district is located in the same proportion as the
6 budget for the special education cooperative agreement of
7 the district bears to the total budget of the cooperative.
8 The county superintendents of the counties affected shall
9 jointly determine the net retirement fund levy requirement
10 for each county in the same manner as provided in 20-9-151
11 and fix and levy the net retirement fund levy for each
12 county in the same manner as provided in 20-9-152."

13 SECTION 6. SECTION 20-10-144, MCA, IS AMENDED TO READ:

14 "20-10-144. Computation of revenues and net tax levy
15 requirements for the transportation fund budget. Before the
16 fourth Monday of July and in accordance with 20-9-123, the
17 county superintendent shall compute the revenue available to
18 finance the transportation fund budget of each district. The
19 county superintendent shall compute the revenue for each
20 district on the following basis:

21 (1) The "schedule amount" of the preliminary budget
22 expenditures that is derived from the rate schedules in
23 20-10-141 and 20-10-142 shall be determined by adding the
24 following amounts:

25 (a) the sum of the maximum reimbursable expenditures

1 for all approved school bus routes maintained by the
2 district (to determine the maximum reimbursable expenditure,
3 multiply the applicable rate per bus mile by the total
4 number of miles to be traveled during the ensuing school
5 fiscal year on each bus route approved by the county
6 transportation committee and maintained by such district);
7 plus

8 (b) the total of all individual transportation per
9 diem reimbursement rates for such district as determined
10 from the contracts submitted by the district multiplied by
11 the number of pupil-instruction days scheduled for the
12 ensuing school attendance year; plus

13 (c) any estimated costs for supervised home study or
14 supervised correspondence study for the ensuing school
15 fiscal year; plus

16 (d) the amount budgeted on the preliminary budget for
17 the contingency amount permitted in 20-10-143, except if
18 such amount exceeds 10% of the total of subsections (1)(a),
19 (1)(b), and (1)(c) or \$100, whichever is larger, the
20 contingency amount on the preliminary budget shall be
21 reduced to such limitation amount and used in this
22 determination of the schedule amount.

23 (2) The schedule amount determined in subsection (1)
24 or the total preliminary transportation fund budget,
25 whichever is smaller, shall be divided by 3 and the

1 resulting one-third amount shall be used to determine the
2 available state and county revenue to be budgeted on the
3 following basis:

4 (a) the resulting one-third amount shall be the
5 budgeted state transportation reimbursement, except that the
6 state transportation reimbursement for the transportation of
7 special education pupils under the provisions of 20-7-442
8 shall be two-thirds of the schedule amount attributed to the
9 transportation of special education pupils;

10 (b) the resulting one-third amount, except as provided
11 for joint elementary districts in subsection (2)(e), shall
12 be the budgeted county transportation reimbursement for
13 elementary districts and shall be financed by the basic
14 county tax under the provisions of 20-9-334;

15 (c) the resulting one-third amount multiplied by 2
16 shall be the budgeted county transportation reimbursement
17 amount for high school districts financed under the
18 provisions of subsection (5) of this section, except as
19 provided for joint high school districts in subsection
20 (2)(e), and except that the county transportation
21 reimbursement for the transportation of special education
22 pupils under the provisions of 20-7-442 shall be one-third
23 of the schedule amount attributed to the transportation of
24 special education pupils;

25 (d) when the district has a sufficient amount of cash

1 for reappropriation and other sources of district revenue,
2 as determined in subsection (3), to reduce the total
3 district obligation for financing to zero, any remaining
4 amount of such district revenue and cash reappropriated
5 shall be used to reduce the county financing obligation in
6 subsections (2)(b) or (2)(c) and, if such county financing
7 obligations are reduced to zero, to reduce the state
8 financial obligation in subsection (2)(a); and

9 (e) the county revenue requirement for a joint
10 district, after the application of any district moneys under
11 subsection (2)(d) above, shall be prorated to each county
12 incorporated by the joint district in the same proportion as
13 the ANB of the joint district is distributed by pupil
14 residence in each such county.

15 (3) The total of the moneys available for the
16 reduction of property tax on the district for the
17 transportation fund shall be determined by totaling:

18 (a) anticipated federal moneys received under the
19 provisions of Title I of Public Law 81-874 or other
20 anticipated federal moneys received in lieu of such federal
21 act; plus

22 (b) anticipated payments from other districts for
23 providing school bus transportation services for such
24 district; plus

25 (c) anticipated payments from a parent or guardian for

1 providing school bus transportation services for his child;
2 plus

3 (d) anticipated interest to be earned by the
4 investment of transportation fund cash in accordance with
5 the provisions of 20-9-213(4); plus

6 ~~(e) anticipated motor vehicle fees and reimbursement~~
7 ~~under the provisions of 61-3-532 and 61-3-536; plus~~

8 ~~(f) any other revenue anticipated by the trustees~~
9 ~~to be earned during the ensuing school fiscal year which may~~
10 ~~be used to finance the transportation fund; plus~~

11 ~~(f) any cash available for reappropriation as~~
12 ~~determined by subtracting the amount of the end-of-the-year~~
13 ~~cash balance earmarked as the transportation fund cash~~
14 ~~reserve for the ensuing school fiscal year by the trustees~~
15 ~~from the end-of-the-year cash balance in the transportation~~
16 ~~fund. Such cash reserve shall not be more than 20% of the~~
17 ~~final transportation fund budget for the ensuing school~~
18 ~~fiscal year and shall be for the purpose of paying~~
19 ~~transportation fund warrants issued by the district under~~
20 ~~the final transportation fund budget.~~

21 (4) The district levy requirement for each district's
22 transportation fund shall be computed by:

23 (a) subtracting the schedule amount calculated in
24 subsection (1) from the total preliminary transportation
25 budget amount and, for an elementary district, adding such

1 difference to the district obligation to finance one-third
2 of the schedule amount as determined in subsection (2); and

3 (b) subtracting the amount of moneys available to
4 reduce the property tax on the district, as determined in
5 subsection (3), from the amount determined in subsection
6 (4)(a) above.

7 (5) The county levy requirement for the financing of
8 the county transportation reimbursement to high school
9 districts shall be computed by adding all such requirements
10 for all the high school districts of the county, including
11 the county's obligation for reimbursements in joint high
12 school districts.

13 (6) The transportation fund levy requirements
14 determined in subsection (4) for each district and in
15 subsection (5) for the county shall be reported to the
16 county commissioners on the second Monday of August by the
17 county superintendent as the transportation fund levy
18 requirements for the district and for the county, and such
19 levies shall be made by the county commissioners in
20 accordance with 20-9-142."

21 ~~NEW SECTION.~~ Section 7. Effective date. This act is
22 effective July 1, 1983.

-End-