SENATE BILL NO. 320

INTRODUCED BY TVEIT, NATHE, GILBERT, H. HAMMOND, HOLLIDAY, B. WILLIAMS, SCHULTZ, IVERSON, ERNST, HANSON, DEVLIN, SWITZER, BOYLAN, E. SMITH, HARDING, LANE, MANUEL, POFF, SCHYE, CODY, ANDERSON, STEPHENS, GAGE, CONOVER, ABRAMS, SHAW, AKLESTAD, PECK

IN THE SENATE

| February 4, 1985 | Introduced and referred to Committee on Education and Cultural Resources. |
|-------------------|---|
| February 16, 1985 | Committee recommend bill do pass as amended. Report adopted. |
| February 18, 1985 | Bill printed and placed on members' desks. |
| February 19, 1985 | Second reading, do pass. |
| February 20, 1985 | Considered correctly engrossed. |
| February 21, 1985 | Third reading, passed. Ayes, 49; Noes, 0. |
| | Transmitted to House. |

IN THE HOUSE

| February 27, 1985 | Introduced and referred to Committee on Education and Cultural Resources. |
|-------------------|---|
| March 26, 1985 | Committee recommend bill be concurred in as amended. Report adopted. |
| March 30, 1985 | Second reading, concurred in. |

April 1, 1985

Third reading, concurred in.

Returned to Senate with amendments.

IN THE SENATE

April 1, 1985

Received from House.

April 3, 1985

Second reading, amendments

concurred in.

April 5, 1985

Third reading, amendments concurred in. Ayes, 45; Noes, 0.

Sent to enrolling.

Reported correctly enrolled.

ı A BILL FOR AN ACT ENTITLED: TO REQUIRE A TREASURER TO IMMEDIATELY REMIT TO THE STATE TREASURER FOR DEPOSIT IN THE STATE EQUALIZATION AID ACCOUNT ANY BALANCE FROM THE BASIC COUNTY LEVIES FOR ELEMENTARY AND HIGH SCHOOL DISTRICTS; TO REQUIRE A COUNTY SUPERINTENDENT TO APPORTION THE BASIC COUNTY LEVY REVENUES TO THE DISTRICTS ON A MONTHLY BASIS; AMENDING 20-9-331, 20-9-333, AND 20-9-334. MCA; AND PROVIDING AN EFFECTIVE DATE." BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. 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 28 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 state special 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)(e) 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 prescribed by this section produces more revenue than is required to finance the difference determined above, the-county-commissioners-shall order the county treasurer to shall remit the surplus funds to the state treasurer for deposit to the state special revenue fund, state equalization aid account, not-later-than immediately upon occurrence of a surplus balance and each subsequent month thereafter until 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):
- 25 (a) 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; 2

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- (b) the portion of the federal flood control act funds distributed to a county and designated for expenditure for benefit of the county common schools under the provisions of 17-3-232;
- (c) all money 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;
- (d) 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
 - (e) any federal or state money, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 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."
- 19 Section 2. Section 20-9-333, MCA, is amended to read: "20-9-333. Basic special levy and other revenues for 20 county equalization of high school district foundation 21 22 program. (1) It shall be the duty of the county commissioners of each county to levy an annual basic special 23 tax for high schools of 17 mills on the dollar of the 24 taxable value of all taxable property within the county for 25

- the purposes of local and state foundation program support.
- 2 The revenue to be collected from this levy shall be
- 3 apportioned to the support of the foundation programs of
- high school districts in the county and to the state special
- revenue fund, state equalization aid account, in the
- following manner:

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- 7 (a) In order to determine the amount of revenue raised
- by this levy which is retained by the county, the estimated 8
- revenues identified in subsections (2)(a) and (2)(b) below
- 10 shall be subtracted from the sum of the county's high school
- 11 tuition obligation and the total of the foundation programs
- 12 of all high school districts of the county.
- 13 (b) If the basic levy prescribed by this section
- produces more revenue than is required to finance the
- difference determined above, the-county-commissioners-shall 15
- 16 order the county treasurer to shall remit the surplus to the
- 17 state treasurer for deposit to the state special revenue
- 18 fund, state equalization aid account, not--later--than
- 19 immediately upon occurrence of a surplus balance and each
 - subsequent month thereafter until June 1 of the fiscal year
- 21 for which the levy has been set.
- 22 (2) The proceeds realized from the county's portion of
- 23 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

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- (b) any federal or state moneys, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 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 3. Section 20-9-334, MCA, is amended to read:

 "20-9-334. Apportionment of county equalization moneys
 by county superintendent. The county superintendent shall
 separately apportion the revenues deposited in the basic
 county tax account and the revenues deposited in the basic
 special tax for high schools account to the several
 districts of the county on a quarterly monthly basis. The
 apportionments shall be known as "county equalization
 moneys". Before the county superintendent makes the
 quarterly monthly apportionments, he shall:
- (1) deduct from the revenues available in the basic county tax account the amount required for the quarter month to pay the county's obligation for elementary transportation

- reimbursements; and
- 2 (2) deduct from the revenues available in the basic
 3 special tax for high schools account the amount required for
 4 the quarter month to pay the county's obligation for high
 5 school out-of-county tuition."
- 6 <u>NEW SECTION.</u> Section 4. Effective date. This act is 7 effective July 1, 1985.

SB 0320/02

APPROVED BY COMM. ON EDUCATION AND CULTURAL RESOURCES

| 2 | INTRODUCED BY TVEIT, NATHE, GILBERT, H. HAMMOND, |
|----|---|
| 3 | HOLLIDAY, B. WILLIAMS, SCHULTZ, IVERSON, ERNST, |
| 4 | HANSON, DEVLIN, SWITZER, BOYLAN, E. SMITH, |
| 5 | HARDING, LANE, MANUEL, POFF, SCHYE, CODY, |
| 6 | ANDERSON, STEPHENS, GAGE, CONOVER, |
| 7 | ABRAMS, SHAW, AKLESTAD, PECK |
| 8 | |
| 9 | A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE A COUNT |
| .0 | TREASURER TO IMMEDIATELY REMIT TO THE STATE TREASURER FO |
| 1 | DEPOSIT IN THE STATE EQUALIZATION AID ACCOUNT ANY SURPLU |
| 12 | BALANCE FROM THE BASIC COUNTY LEVIES FOR ELEMENTARY AND HIG |
| .3 | SCHOOL DISTRICTS; TO REQUIRE A COUNTY SUPERINTENDENT T |
| .4 | APPORTION THE BASIC COUNTY LEVY REVENUES TO THE DISTRICTS O |
| .5 | A MONTHLY BASIS; AMENDING 20-9-331, 20-9-333, AND 20-9-334 |
| ۱6 | MCA; AND PROVIDING AN EFFECTIVE DATE." |
| .7 | |
| 8 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: |
| 19 | Section 1. Section 20-9-331, MCA, is amended to read |
| 20 | "20-9-331. Basic county tax and other revenues fo |
| 21 | county equalization of the elementary district foundatio |
| 22 | program. (1) It shall be the duty of the count |
| 23 | commissioners of each county to levy an annual basic tax o |
| 24 | 28 mills on the dollars of the taxable value of all taxabl |
| 25 | property within the county for the purposes of local an |

SENATE BILL NO. 320

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 state special revenue fund, state equalization aid account, in the following

manner:

- 7 (a) In order to determine the amount of revenue raised
 8 by this levy which is retained by the county, the sum of the
 9 estimated revenues identified in subsections (2)(a) through
 10 (2)(f)(e) below shall be subtracted from the sum of the
 11 county elementary transportation obligation and the total of
 12 the foundation programs of all elementary districts of the
 13 county.
- (b) If the basic levy prescribed by this section 14 15 produces more revenue than is required to finance the difference determined above, the county-commissioners-shall 16 order the county treasurer to shall remit the surplus funds 17 18 to the state treasurer for deposit to the state special revenue fund, state equalization aid account, not-later-than 19 immediately upon occurrence of a surplus balance and each 20 21 subsequent month thereafter until dune-i of the fiscal year for which the levy has been set. 22
- 23 (2) The proceeds realized from the county's portion of 24 the levy prescribed by this section and the revenues from 25 the following sources shall be used for the equalization of

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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):

- 5 (a) the portion of the federal Taylor Grazing Act 6 funds distributed to a county and designated for the common 7 school fund under the provisions of 17-3-222;
 - (b) 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;
 - (c) all money 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;
 - (d) 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
 - (e) any federal or state money, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 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."

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Section 2. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic special levy and other revenues for

- 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 17 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 state special revenue fund, state equalization aid account, in the following manner:
- 12 (a) In order to determine the amount of revenue raised 13 by this levy which is retained by the county, the estimated 14 revenues identified in subsections (2)(a) and (2)(b) below 15 shall be subtracted from the sum of the county's high school 16 tuition obligation and the total of the foundation programs 17 of all high school districts of the county.
 - (b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined above, the-county-commissioners-shall order the county treasurer to shall remit the surplus to the state treasurer for deposit to the state special revenue fund, state equalization aid account, not-later--than immediately upon occurrence of a surplus balance and each subsequent month thereafter until June-i of the fiscal year

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for which the levy has been set.

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(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 61-3-532 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 3. Section 20-9-334, MCA, is amended to read: 18 "20-9-334. Apportionment of county equalization moneys 19 by county superintendent. The county superintendent shall 20 separately apportion the revenues deposited in the basic 21 22 county tax account and the revenues deposited in the basic special tax for high schools account to the several 23 districts of the county on a quarterly monthly basis. The 24 apportionments shall be known as "county equalization 25

moneys". Before the county superintendent makes the quarterly monthly apportionments, he shall:

- 3 (1) deduct from the revenues available in the basic
 4 county tax account the amount required for the quarter month
 5 to pay the county's obligation for elementary transportation
 6 reimbursements; and
- 7 (2) deduct from the revenues available in the basic 8 special tax for high schools account the amount required for 9 the quarter month to pay the county's obligation for high 10 school out-of-county tuition."
- NEW SECTION. Section 4. Effective date. This act is effective July 1, 1985.

| • | SENATE BILL NO. 320 |
|---|---|
| 2 | INTRODUCED BY TVEIT, NATHE, GILBERT, H. HAMMOND |
| 3 | HOLLIDAY, B. WILLIAMS, SCHULTZ, IVERSON, ERNST, |
| ŀ | HANSON, DEVLIN, SWITZER, BOYLAN, E. SMITH, |
| • | HARDING, LANE, MANUEL, POFF, SCHYE, CODY, |
| ; | ANDERSON, STEPHENS, GAGE, CONOVER, |
| , | ABRAMS, SHAW, ARLESTAD, PECK |

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE A COUNTY TREASURER TO IMMEDIATELY REMIT TO THE STATE TREASURER FOR DEPOSIT IN THE STATE EQUALIZATION AID ACCOUNT ANY SURPLUS BALANCE FROM THE BASIC COUNTY LEVIES FOR ELEMENTARY AND HIGH SCHOOL DISTRICTS; TO REQUIRE A COUNTY SUPERINTENDENT TO APPORTION THE BASIC COUNTY LEVY REVENUES TO THE DISTRICTS ON A MONTHLY BASIS; AMENDING 20-9-331, 20-9-333, AND 20-9-334, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. 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
28 mills on the dollars of the taxable value of all taxable
property within the county for the purposes of local and

| 1 | state : | founda | tion p | ogram | aupp | ort. | The | revenu | e i | to | be |
|---|---------|--------|----------|---------|-------|-------|--------|---------|-------|-------|------------|
| 2 | collect | ed fro | m this 1 | levy sh | all b | e app | portio | ned to | the : | suppo | ort |
| 3 | of th | e fo | undation | n prog | rams | o£ | the (| element | ary | scho | 201 |
| 4 | distric | ts in | the cour | nty and | to | the | state | specia | al : | reve | ıue |
| 5 | fund, | state | equali: | ation | aid | acco | ount, | in the | e fo | llowi | ing |
| 6 | 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)ff; (e) 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 prescribed by this section produces more revenue than is required to finance the difference determined above, the-county-commissioners-shall order the county treasurer to shall remit the surplus funds to the state treasurer for deposit to the state special revenue fund, state equalization aid account, not-later-than immediately upon occurrence of a surplus balance and each subsequent month thereafter until dune-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 Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;
- (b) the portion of the federal flood control act funds 8 distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;
 - (c) all money 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;
 - (d) 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
 - (e) any federal or state money, including anticipated motor vehicle fees and reimbursement under the provisions of 61-3-532 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 2. Section 20-9-333, MCA, is amended to read: 24 *20-9-333. Basic special levy and other revenues for 25

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- county equalization of high school district foundation 2 program. (1) It shall be the duty of the county
- commissioners of each county to levy an annual basic special 3
- tax for high schools of 17 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 state special
- 10 revenue fund, state equalization aid account, in the
- 11 following manner:

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- 12 (a) In order to determine the amount of revenue raised by this levy which is retained by the county, the estimated 13 revenues identified in subsections (2)(a) and (2)(b) below 14 15 shall be subtracted from the sum of the county's high school 16 tuition obligation and the total of the foundation programs of all high school districts of the county. 17
 - (b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined above, the-county-commissioners-shall order the county treasurer to shall remit the surplus to the state treasurer for deposit to the state special revenue state equalization aid account, not--later--than immediately upon occurrence of a surplus balance and each subsequent month thereafter until June-1 of the fiscal year

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for which the levy has been set.

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- (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 61-3-532 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 3. Section 20-9-334, MCA, is amended to read:

 "20-9-334. Apportionment of county equalization moneys
 by county superintendent. The county superintendent shall
 separately apportion the revenues deposited in the basic
 county tax account and the revenues deposited in the basic
 special tax for high schools account to the several
 districts of the county on a quarterly monthly basis. The
 apportionments shall be known as "county equalization

- moneys". Before the county superintendent makes the
 quarterly monthly apportionments, he shall:
- 3 (1) deduct from the revenues available in the basic
 4 county tax account the amount required for the quarter month
 5 to pay the county's obligation for elementary transportation
 6 reimbursements; and
- 7 (2) deduct from the revenues available in the basic 8 special tax for high schools account the amount required for 9 the quarter month to pay the county's obligation for high 10 school out-of-county tuition."
- NEW SECTION. Section 4. Effective date. This act is effective July 1, 1985.

HOUSE

STANDING COMMITTEE REPORT

| | MARCH 25 | 19 <u>.85</u> |
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| MR. SPEAKER | | |
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| We, your committee on EDUCATION AND CULT | TRAT. RESOURCES | |
| we, your committee on | | *************************************** |
| | | |
| having had under consideration | SENATE | Bill No. 320 |
| MILT DD. DILLER | | |
| THIRD reading copy (BLUE) color | | |
| | | |
| | | |
| REQUIRE COUNTY TREASURER TO REMIT ANY | SURPLUS BASIC LE | EVY FUNDS |
| IMMEDIATELY | | |
| ara ar vari i ana | | |
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| Respectfully report as follows: That | SENATE | 320 |
| Respectfully report as follows: That | | Bill No |
| | | |
| BE AMENDED AS FOLLOWS: | | |
| BE AMENDED AS FOLIOUS. | | |
| 1. Page 2, line 21. | | |
| Following: "June-1" | • | |
| Insert: ", with any final | | no |
| later than June | 20" | |
| 2. Page 4, line 25. | | |
| Following: "June-1" | | |
| Insert: ", with any final | remittance due | no |
| later than June | 20 - | |
| | | |

AND, AS AMENDED,

BE CONCURRED IN

RRXXX

REP DAN HARRINGTON Schairman.

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| 2 | INTRODUCED BY TVEIT, NATHE, GILBERT, H. HAMMOND, |
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| 3 | HOLLIDAY, B. WILLIAMS, SCHULTZ, IVERSON, ERNST, |
| 4 | HANSON, DEVLIN, SWITZER, BOYLAN, E. SMITH, |
| 5 | HARDING, LANE, MANUEL, POFF, SCHYE, CODY, |
| 6 | ANDERSON, STEPHENS, GAGE, CONOVER, |
| 7 | ABRAMS, SHAW, AKLESTAD, PECK |
| 8 | |
| 9 | A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE A COUNTY |
| 10 | TREASURER TO IMMEDIATELY REMIT TO THE STATE TREASURER FOR |
| 11 | DEPOSIT IN THE STATE EQUALIZATION AID ACCOUNT ANY SURPLUS |
| 12 | BALANCE FROM THE BASIC COUNTY LEVIES FOR ELEMENTARY AND HIGH |
| 13 | SCHOOL DISTRICTS; TO REQUIRE A COUNTY SUPERINTENDENT TO |
| 14 | APPORTION THE BASIC COUNTY LEVY REVENUES TO THE DISTRICTS ON |
| 15 | A MONTHLY BASIS; AMENDING 20-9-331, 20-9-333, AND 20-9-334, |
| 16 | MCA; AND PROVIDING AN EFFECTIVE DATE." |
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| 18 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: |
| 19 | Section 1. Section 20-9-331, MCA, is amended to read: |
| 20 | "20-9-331. Basic county tax and other revenues for |
| 21 | county equalization of the elementary district foundation |
| 22 | program. (1) It shall be the duty of the county |
| 23 | commissioners of each county to levy an annual basic tax of |
| 24 | 28 mills on the dollars of the taxable value of all taxable |
| 16 | property, within the county for the purposes of local and |

SENATE BILL NO. 320

| 1 . | state foundation program support. The revenue to be |
|-----|--|
| 2 | collected from this levy shall be apportioned to the support |
| 3 | of the foundation programs of the elementary school |
| 4 | districts in the county and to the state special revenue |
| 5 | fund, state equalization aid account, in the following |
| 6 | manner: |
| 7 | (a) In order to determine the amount of revenue raised |
| 8 | by this levy which is retained by the county, the sum of the |
| 9 | estimated revenues identified in subsections (2)(a) through |
| 10 | (2)(f)(e) below shall be subtracted from the sum of the |
| 11 | county elementary transportation obligation and the total of |
| 12 | the foundation programs of all elementary districts of the |
| 13 | county. |
| 14 | (b) If the basic levy prescribed by this section |
| 15 | produces more revenue than is required to finance the |
| 16 | difference determined above, the-county-commissioners-shall |
| 17 | order the county treasurer to shall remit the surplus funds |
| 18 | to the state treasurer for deposit to the state special |

which the levy has been set.

revenue fund, state equalization aid account, not-later-than immediately upon occurrence of a surplus balance and each

subsequent month thereafter until June-1, WITH ANY FINAL

REMITTANCE DUE NO LATER THAN JUNE 20 of the fiscal year for

- 1 the following sources shall be used for the equalization of 2 the elementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be 3 kept of such proceeds and revenues by the county treasurer 4 5 in accordance with 20-9-212(1):
- 6 (a) the portion of the federal Taylor Grazing Act 7 funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;
- 9 (b) 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 11 12 provisions of 17-3-232:

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- 13 (c) all money paid into the county treasury as a 14 result of fines for violations of law and the use of which 15 is not otherwise specified by law;
 - (d) 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
- (e) any federal or state money, including anticipated 20 21 motor vehicle fees and reimbursement under the provisions of 22 61-3-532 and 61-3-536, distributed to the county as payment 23 in lieu of the property taxation established by the county 24 levy required by this section."
- 25 Section 2. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic special levy and other revenues for 1 2 county equalization of high school district foundation 3 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 17 mills on the dollar of the taxable value of all taxable property within the county for 7 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 9 high school districts in the county and to the state special 10 revenue fund, state equalization aid account, in the 11 12 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 prescribed by this section produces more revenue than is required to finance the difference determined above, the-county-commissioners--shall order the county treasurer to shall remit the surplus to the state treasurer for deposit to the state special revenue fund, state equalization aid account, not--later---than immediately upon occurrence of a surplus balance and each

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subsequent month thereafter until dune--+, WITH ANY FINAL
REMITTANCE DUE NO LATER THAN JUNE 20 of the fiscal year for
which the levy has been set.

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- (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 61-3-532 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 3. Section 20-9-334, MCA, is amended to read:

 "20-9-334. Apportionment of county equalization moneys
 by county superintendent. The county superintendent shall
 separately apportion the revenues deposited in the basic
 county tax account and the revenues deposited in the basic
 special tax for high schools account to the several

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- districts of the county on a quarterly monthly basis. The
 apportionments shall be known as "county equalization
 moneys". Before the county superintendent makes the
 quarterly monthly apportionments, he shall:
 - (1) deduct from the revenues available in the basic county tax account the amount required for the quarter month to pay the county's obligation for elementary transportation reimbursements; and
- 9 (2) deduct from the revenues available in the basic
 10 special tax for high schools account the amount required for
 11 the quarter month to pay the county's obligation for high
 12 school out-of-county tuition."
- NEW SECTION. Section 4. Effective date. This act is effective July 1, 1985.