1	SENATE BILL NO. 95
2	INTRODUCED BY HALLIGAN
3	BY REQUEST OF THE JUVENILE JUSTICE AND JUVENILE MENTAL HEALTH STUDY COMMISSION
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING SPECIAL EDUCATION TUITION PAYMENTS IN
6	EXCESS OF REGULAR TUITION COSTS FOR AN OUT-OF-DISTRICT PUPIL TO BE USED FOR THE
7	PROGRAM IN WHICH THE SPECIAL EDUCATION PUPIL IS ENROLLED; AMENDING SECTIONS 20-5-324
8	AND 20-9-141, MCA; AND PROVIDING AN EFFECTIVE DATE."
9	
10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11	
12	Section 1. Section 20-5-324, MCA, is amended to read:
13	"20-5-324. Tuition report and payment provisions. (1) At the close of the school term of each
14	school fiscal year and before July 15, the trustees of a district shall report to the county superintendent:
15	(a) the name and district of residence of each child who is attending a school of the district under
16	an approved mandatory out-of-district attendance agreement;
17	(b) the number of days of enrollment for each child reported under the provisions of subsection
18	(1)(a);
19	(c) the annual tuition rate for each child's tuition payment, as determined under the provisions of
20	20-5-323, and the tuition cost for each reported child; and
21	(d) the names, districts of attendance, and amount of tuition to be paid by the district for resident
22	students attending public schools out of state.
23	(2) The county superintendent shall send, as soon as practicable, the reported information to the
24	county superintendent of the county in which a reported child resides.
25	(3) Before July 30, the county superintendent shall report the information in subsection (1)(d) to
26	the superintendent of public instruction, who shall determine the total per-ANB entitlement for which the
27	district would be eligible if the student were enrolled in the resident district. The reimbursement amount
28	is the difference between the actual amount paid and the amount calculated in this subsection.
29	(4) Notwithstanding the requirements of subsection (5), tuition payment provisions for
30	out-of-district placement of students with disabilities must be determined pursuant to Title 20, chapter 7,

- (5) Except as provided in subsection (6), when a child has approval to attend a school outside the child's district of residence under the provisions of 20-5-320 or 20-5-321, the district of residence shall finance the tuition amount from the district tuition fund and any transportation amount from the transportation fund.
- (6) When a child has mandatory approval under the provisions of 20-5-321, the tuition and transportation obligation for an elementary school child attending a school outside of the child's county of residence must be financed by the county basic tax for elementary districts, as provided in 20-9-331, for the child's county of residence or for a high school child attending a school outside the county of residence by the county basic tax for high school districts, as provided in 20-9-333, for the child's county of residence.
- at least one-half of any tuition and transportation obligation established under this section out of the money realized to date from the appropriate basic county tax account provided for in 20-9-334 or from the district tuition or transportation fund. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer in each county with a school district that is entitled to tuition and transportation. Except as provided in subsection (9), the county treasurer shall credit tuition receipts to the general fund of a school district entitled to a tuition payment. The tuition receipts must be used in accordance with the provisions of 20-9-141. The county treasurer shall credit transportation receipts to the transportation fund of a school district entitled to a transportation payment.
- (8) The superintendent of public instruction shall reimburse the district of residence for the per-ANB entitlement determined in subsection (3).
- (9) (a) Any tuition receipts received under the provisions of Title 20, chapter 7, part 4, or 20-5-323(3) for the current school fiscal year that exceed the tuition receipts of the prior year may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507 to support the costs of the program for which the tuition was received.
- (b) Any tuition receipts received for the current school fiscal year for a pupil who is a child with disabilities that exceed the tuition amount received for a pupil without disabilities may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507

- 2 -



Section 2. 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 funding required for the district's final general fund budget less the sum of direct state aid and the special education allowable cost payment for the district by totaling:
- (i) the district's nonisolated school BASE budget requirement to be met by a district levy as provided in 20-9-303; and
- (ii) any general fund budget amount adopted by the trustees of the district under the provisions of 20-9-308 and 20-9-353, including any additional funding for a general fund budget that exceeds the maximum general fund budget.
- (b) Determine the money available for the reduction of the property tax on the district for the general fund by totaling:
 - (i) the general fund balance reappropriated, as established under the provisions of 20-9-104;
- (ii) amounts received in the last fiscal year for which revenue reporting was required for each of the following:
- (A) tuition payments for out-of-district pupils under the provisions of 20-5-321 through 20-5-323 except the amount of tuition received for a pupil who is a child with disabilities in excess of the amount received for a pupil without disabilities, as calculated under 20-5-323(2);
- 26 (B) revenue from property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-527, 61-3-537, and 67-3-204;
 - (C) oil and natural gas production taxes;
- 29 (D) interest earned by the investment of general fund cash in accordance with the provisions of 30 20-9-213(4);



1	(E) revenue from corporation license taxes collected from financial institutions under the provision
2	of 15-31-702; and
3	(F) any other revenue received during the school fiscal year that may be used to finance the general
4	fund, excluding any guaranteed tax base aid; and
5	(iii) pursuant to subsection (4), anticipated revenue from coal gross proceeds under 15-23-703.
6	(c) Notwithstanding the provisions of subsection (2), subtract the money available to reduce the
7	property tax required to finance the general fund that has been determined in subsection (1)(b) from any
8	general fund budget amount adopted by the trustees of the district, up to the BASE budget amount, to
9	determine the general fund BASE budget levy requirement.
10	(d) Subtract any amount remaining after the determination in subsection (1)(c) from any additional
11	funding requirement to be met by an over-BASE budget amount, a district levy as provided in 20-9-303
12	and any additional financing as provided in 20-9-353 to determine any additional general fund levy
13	requirements.
14	(2) The county superintendent shall calculate the number of mills to be levied on the taxable
15	property in the district to finance the general fund levy requirement for any amount that does not exceed
16	the BASE budget amount for the district by dividing the amount determined in subsection (1)(c) by the sun
17	of:
18	(a) the amount of guaranteed tax base aid that the district will receive for each mill levied, as
19	certified by the superintendent of public instruction; and
20	(b) the taxable valuation of the district divided by 1,000.
21	(3) The net general fund levy requirement determined in subsections (1)(c) and (1)(d) must be
22	reported to the county commissioners on the fourth Monday of August by the county superintendent a
23	the general fund net levy requirement for the district, and a levy must be set by the county commissioners
24	in accordance with 20-9-142.
25	(4) For each school district, the department of revenue shall calculate and report to the country
26	superintendent the amount of revenue anticipated for the ensuing fiscal year from revenue from coal gross
27	proceeds under 15-23-703."
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Legislative Services Division

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NEW SECTION. Section 3. Effective date. [This act] is effective July 1, 1997.

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for SB0095, as introduced

<u>DESCRIPTION OF PROPOSED LEGISLATION</u>: An act allowing special education tuition payments in excess of regular tuition costs for an out-of-district pupil to be used for the program in which the special education pupil is enrolled.

ASSUMPTIONS:

- Montana school districts reported tuition receipts of \$2,497,329 deposited into the district general fund for the 1995-96 school year.
- 2. The Trustees Financial Summaries (revenue and expenditure reports) do not separate regular education tuition from special education tuition. Therefore, OPI does not have the data to indicate the tuition amount for pupils with disabilities that exceeds the tuition amount for pupils without disabilities.
- 3. To the extent that tuition receipts are deposited in the miscellaneous programs fund rather than the district general fund, non-levy revenue available to fund the general fund budget will be reduced.
- 4. District property taxes and state GTB costs will increase to replace the reduction in tuition receipts to the general fund. On average, for every dollar that non-levy revenues are reduced, local property taxes will increase by \$.50 and state GTB aid will increase by \$.50.

FISCAL IMPACT:

Expenditures: State GTB expenditures will increase as a result of this legislation. The extent of the increase is unknown. State GTB expenditures are funded with General Fund.

Revenues: None.

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

Local property taxes will increase as tuition revenues to the district general fund are reduced.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

TECHNICAL NOTES:

DAVE LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

KE HALLIGAN, PRIMARY SPONSOR DATE

Fiscal Note for SB0095, as introduced

SB 95

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18	(1)(a);
19	(c) the annual tuition rate for each child's tuition payment, as determined under the provisions of
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23	(2) The county superintendent shall send, as soon as practicable, the reported information to the
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26	the superintendent of public instruction, who shall determine the total per-ANB entitlement for which the
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28	is the difference between the actual amount paid and the amount calculated in this subsection.
29	(4) Notwithstanding the requirements of subsection (5), tuition payment provisions for
30	out-of-district placement of students with disabilities must be determined pursuant to Title 20, chapter 7,

- (5) Except as provided in subsection (6), when a child has approval to attend a school outside the child's district of residence under the provisions of 20-5-320 or 20-5-321, the district of residence shall finance the tuition amount from the district tuition fund and any transportation amount from the transportation fund.
- (6) When a child has mandatory approval under the provisions of 20-5-321, the tuition and transportation obligation for an elementary school child attending a school outside of the child's county of residence must be financed by the county basic tax for elementary districts, as provided in 20-9-331, for the child's county of residence or for a high school child attending a school outside the county of residence by the county basic tax for high school districts, as provided in 20-9-333, for the child's county of residence.
- at least one-half of any tuition and transportation obligation established under this section out of the money realized to date from the appropriate basic county tax account provided for in 20-9-334 or from the district tuition or transportation fund. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer in each county with a school district that is entitled to tuition and transportation. Except as provided in subsection (9), the county treasurer shall credit tuition receipts to the general fund of a school district entitled to a tuition payment. The tuition receipts must be used in accordance with the provisions of 20-9-141. The county treasurer shall credit transportation receipts to the transportation fund of a school district entitled to a transportation payment.
- (8) The superintendent of public instruction shall reimburse the district of residence for the per-ANB entitlement determined in subsection (3).
- (9) (a) Any tuition receipts received under the provisions of Title 20, chapter 7, part 4, or 20-5-323(3) for the current school fiscal year that exceed the tuition receipts of the prior year may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507 to support the costs of the program for which the tuition was received.
- (b) Any tuition receipts received for the current school fiscal year for a pupil who is a child with disabilities that exceed the tuition amount received for a pupil without disabilities may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507



to support the costs of the program for which the tuition was received.

(c) Any other tuition receipts received for the current school fiscal year that exceed the tuition receipts of the prior year may be deposited in the district miscellaneous programs fund and may be used for that year in the manner provided for in that fund. For the ensuing school fiscal year, the receipts must be credited to the district general fund budget."

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- (ii) any general fund budget amount adopted by the trustees of the district under the provisions of 20-9-308 and 20-9-353, including any additional funding for a general fund budget that exceeds the maximum general fund budget.
- (b) Determine the money available for the reduction of the property tax on the district for the general fund by totaling:
 - (i) the general fund balance reappropriated, as established under the provisions of 20-9-104;
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- 28 (C) oil and natural gas production taxes;
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- 3 -



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1	(E) revenue from corporation license taxes collected from financial institutions under the provisions
2	of 15-31-702; and
3	(F) any other revenue received during the school fiscal year that may be used to finance the genera
4	fund, excluding any guaranteed tax base aid; and
5	(iii) pursuant to subsection (4), anticipated revenue from coal gross proceeds under 15-23-703.
6	(c) Notwithstanding the provisions of subsection (2), subtract the money available to reduce the
7	property tax required to finance the general fund that has been determined in subsection (1)(b) from any
8	general fund budget amount adopted by the trustees of the district, up to the BASE budget amount, to
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22	reported to the county commissioners on the fourth Monday of August by the county superintendent as
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24	in accordance with 20-9-142.
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26	superintendent the amount of revenue anticipated for the ensuing fiscal year from revenue from coal gross
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NEW SECTION. Section 3. Effective date. [This act] is effective July 1, 1997.

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- 2 -



SB 95

to support the	costs of th	e program for	which the	tuition was	received.

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- (5) Except as provided in subsection (6), when a child has approval to attend a school outside the child's district of residence under the provisions of 20-5-320 or 20-5-321, the district of residence shall finance the tuition amount from the district tuition fund and any transportation amount from the transportation fund.
- (6) When a child has mandatory approval under the provisions of 20-5-321, the tuition and transportation obligation for an elementary school child attending a school outside of the child's county of residence must be financed by the county basic tax for elementary districts, as provided in 20-9-331, for the child's county of residence or for a high school child attending a school outside the county of residence by the county basic tax for high school districts, as provided in 20-9-333, for the child's county of residence.
- (7) By December 31 of the school fiscal year, the county superintendent or the trustees shall pay at least one-half of any tuition and transportation obligation established under this section out of the money realized to date from the appropriate basic county tax account provided for in 20-9-334 or from the district tuition or transportation fund. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer in each county with a school district that is entitled to tuition and transportation. Except as provided in subsection (9), the county treasurer shall credit tuition receipts to the general fund of a school district entitled to a tuition payment. The tuition receipts must be used in accordance with the provisions of 20-9-141. The county treasurer shall credit transportation receipts to the transportation fund of a school district entitled to a transportation payment.
- (8) The superintendent of public instruction shall reimburse the district of residence for the per-ANB entitlement determined in subsection (3).
- (9) (a) Any tuition receipts received under the provisions of Title 20, chapter 7, part 4, or 20-5-323(3) for the current school fiscal year that exceed the tuition receipts of the prior year may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507 to support the costs of the program for which the tuition was received.
- (b) Any tuition receipts received for the current school fiscal year for a pupil who is a child with disabilities that exceed the tuition amount received for a pupil without disabilities may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507



	to support the co	ists of the program	for which the	tuition was	received.
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- Section 2. Section 20-9-141, MCA, is amended to read:
- 8 "20-9-141. Computation of general fund net levy requirement by county superintendent. (1) The
 9 county superintendent shall compute the levy requirement for each district's general fund on the basis of
 10 the following procedure:
 - (a) Determine the funding required for the district's final general fund budget less the sum of direct state aid and the special education allowable cost payment for the district by totaling:
 - (i) the district's nonisolated school BASE budget requirement to be met by a district levy as provided in 20-9-303; and
 - (ii) any general fund budget amount adopted by the trustees of the district under the provisions of 20-9-308 and 20-9-353, including any additional funding for a general fund budget that exceeds the maximum general fund budget.
 - (b) Determine the money available for the reduction of the property tax on the district for the general fund by totaling:
 - (i) the general fund balance reappropriated, as established under the provisions of 20-9-104;
 - (ii) amounts received in the last fiscal year for which revenue reporting was required for each of the following:
 - (A) tuition payments for out-of-district pupils under the provisions of 20-5-321 through 20-5-323 except the amount of tuition received for a pupil who is a child with disabilities in excess of the amount received for a pupil without disabilities, as calculated under 20-5-323(2);
- 26 (B) revenue from property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-527, 61-3-537, and 67-3-204;
 - (C) oil and natural gas production taxes;
- 29 (D) interest earned by the investment of general fund cash in accordance with the provisions of 30 20-9-213(4);



1	(E) revenue from corporation license taxes collected from financial institutions under the provisions
2	of 15-31-702; and

- (F) any other revenue received during the school fiscal year that may be used to finance the general fund, excluding any guaranteed tax base aid; and
 - (iii) pursuant to subsection (4), anticipated revenue from coal gross proceeds under 15-23-703.
- (c) Notwithstanding the provisions of subsection (2), subtract the money available to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from any general fund budget amount adopted by the trustees of the district, up to the BASE budget amount, to determine the general fund BASE budget levy requirement.
- (d) Subtract any amount remaining after the determination in subsection (1)(c) from any additional funding requirement to be met by an over-BASE budget amount, a district levy as provided in 20-9-303, and any additional financing as provided in 20-9-353 to determine any additional general fund levy requirements.
- (2) The county superintendent shall calculate the number of mills to be levied on the taxable property in the district to finance the general fund levy requirement for any amount that does not exceed the BASE budget amount for the district by dividing the amount determined in subsection (1)(c) by the sum of:
- (a) the amount of guaranteed tax base aid that the district will receive for each mill levied, as certified by the superintendent of public instruction; and
 - (b) the taxable valuation of the district divided by 1,000.
- (3) The net general fund levy requirement determined in subsections (1)(c) and (1)(d) must be reported to the county commissioners on the fourth Monday of August by the county superintendent as the general fund net levy requirement for the district, and a levy must be set by the county commissioners in accordance with 20-9-142.
- (4) For each school district, the department of revenue shall calculate and report to the county superintendent the amount of revenue anticipated for the ensuing fiscal year from revenue from coal gross proceeds under 15-23-703."
- NEW SECTION. Section 3. Effective date. [This act] is effective July 1, 1897 ON PASSAGE AND APPROVAL.



1	SENATE BILL NO. 95
2	INTRODUCED BY HALLIGAN
3	BY REQUEST OF THE JUVENILE JUSTICE AND JUVENILE MENTAL HEALTH STUDY COMMISSION
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING SPECIAL EDUCATION TUITION PAYMENTS IN
6	EXCESS OF REGULAR TUITION COSTS FOR AN OUT-OF-DISTRICT PUPIL TO BE USED FOR THE
7	PROGRAM IN WHICH THE SPECIAL EDUCATION PUPIL IS ENROLLED; AMENDING SECTIONS 20-5-324
8	AND 20-9-141, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."
9	
10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11	
12	Section 1. Section 20-5-324, MCA, is amended to read:
13	"20-5-324. Tuition report and payment provisions. (1) At the close of the school term of each
14	school fiscal year and before July 15, the trustees of a district shall report to the county superintendent:
15	(a) the name and district of residence of each child who is attending a school of the district under
16	an approved mandatory out-of-district attendance agreement;
17	(b) the number of days of enrollment for each child reported under the provisions of subsection
18	(1)(a);
19	(c) the annual tuition rate for each child's tuition payment, as determined under the provisions of
20	20-5-323, and the tuition cost for each reported child; and
21	(d) the names, districts of attendance, and amount of tuition to be paid by the district for resident
22	students attending public schools out of state.
23	(2) The county superintendent shall send, as soon as practicable, the reported information to the
24	county superintendent of the county in which a reported child resides.
25	(3) Before July 30, the county superintendent shall report the information in subsection (1)(d) to
26	the superintendent of public instruction, who shall determine the total per-ANB entitlement for which the
27	district would be eligible if the student were enrolled in the resident district. The reimbursement amount
28	is the difference between the actual amount paid and the amount calculated in this subsection.
29	(4) Notwithstanding the requirements of subsection (5), tuition payment provisions for



out-of-district placement of students with disabilities must be determined pursuant to Title 20, chapter 7,

part 4.

- (5) Except as provided in subsection (6), when a child has approval to attend a school outside the child's district of residence under the provisions of 20-5-320 or 20-5-321, the district of residence shall finance the tuition amount from the district tuition fund and any transportation amount from the transportation fund.
- (6) When a child has mandatory approval under the provisions of 20-5-321, the tuition and transportation obligation for an elementary school child attending a school outside of the child's county of residence must be financed by the county basic tax for elementary districts, as provided in 20-9-331, for the child's county of residence or for a high school child attending a school outside the county of residence by the county basic tax for high school districts, as provided in 20-9-333, for the child's county of residence.
- (7) By December 31 of the school fiscal year, the county superintendent or the trustees shall pay at least one-half of any tuition and transportation obligation established under this section out of the money realized to date from the appropriate basic county tax account provided for in 20-9-334 or from the district tuition or transportation fund. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer in each county with a school district that is entitled to tuition and transportation. Except as provided in subsection (9), the county treasurer shall credit tuition receipts to the general fund of a school district entitled to a tuition payment. The tuition receipts must be used in accordance with the provisions of 20-9-141. The county treasurer shall credit transportation receipts to the transportation fund of a school district entitled to a transportation payment.
- (8) The superintendent of public instruction shall reimburse the district of residence for the per-ANB entitlement determined in subsection (3).
- (9) (a) Any tuition receipts received under the provisions of Title 20, chapter 7, part 4, or 20-5-323(3) for the current school fiscal year that exceed the tuition receipts of the prior year may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507 to support the costs of the program for which the tuition was received.
- (b) Any tuition receipts received for the current school fiscal year for a pupil who is a child with disabilities that exceed the tuition amount received for a pupil without disabilities may be deposited in the district miscellaneous programs fund and must be used for that year in the manner provided for in 20-9-507



to support the costs of the program for which the tuition was received.

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Section 2. 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 funding required for the district's final general fund budget less the sum of direct state aid and the special education allowable cost payment for the district by totaling:
- (i) the district's nonisolated school BASE budget requirement to be met by a district levy as provided in 20-9-303; and
- (ii) any general fund budget amount adopted by the trustees of the district under the provisions of 20-9-308 and 20-9-353, including any additional funding for a general fund budget that exceeds the maximum general fund budget.
- (b) Determine the money available for the reduction of the property tax on the district for the general fund by totaling:
 - (i) the general fund balance reappropriated, as established under the provisions of 20-9-104;
- 21 (ii) amounts received in the last fiscal year for which revenue reporting was required for each of 22 the following:
 - (A) tuition payments for out-of-district pupils under the provisions of 20-5-321 through 20-5-323 except the amount of tuition received for a pupil who is a child with disabilities in excess of the amount received for a pupil without disabilities, as calculated under 20-5-323(2);
- 26 (B) revenue from property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-527, 61-3-537, and 67-3-204;
- 28 (C) oil and natural gas production taxes;
- 29 (D) interest earned by the investment of general fund cash in accordance with the provisions of 30 20-9-213(4);



1	(E) revenue from corporation license taxes collected from financial institutions under the provisions
2	of 15-31-702; and

- (F) any other revenue received during the school fiscal year that may be used to finance the general fund, excluding any guaranteed tax base aid; and
 - (iii) pursuant to subsection (4), anticipated revenue from coal gross proceeds under 15-23-703.
- (c) Notwithstanding the provisions of subsection (2), subtract the money available to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from any general fund budget amount adopted by the trustees of the district, up to the BASE budget amount, to determine the general fund BASE budget levy requirement.
- (d) Subtract any amount remaining after the determination in subsection (1)(c) from any additional funding requirement to be met by an over-BASE budget amount, a district levy as provided in 20-9-303, and any additional financing as provided in 20-9-353 to determine any additional general fund levy requirements.
- (2) The county superintendent shall calculate the number of mills to be levied on the taxable property in the district to finance the general fund levy requirement for any amount that does not exceed the BASE budget amount for the district by dividing the amount determined in subsection (1)(c) by the sum of:
- (a) the amount of guaranteed tax base aid that the district will receive for each mill levied, as certified by the superintendent of public instruction; and
 - (b) the taxable valuation of the district divided by 1,000.
- (3) The net general fund levy requirement determined in subsections (1)(c) and (1)(d) must be reported to the county commissioners on the fourth Monday of August by the county superintendent as the general fund net levy requirement for the district, and a levy must be set by the county commissioners in accordance with 20-9-142.
- (4) For each school district, the department of revenue shall calculate and report to the county superintendent the amount of revenue anticipated for the ensuing fiscal year from revenue from coal gross proceeds under 15-23-703."

NEW SECTION. Section 3. Effective date. [This act] is effective July 1, 1997 ON PASSAGE AND APPROVAL.

Legislative Services Division