

Comparison of School District Revenue Sources Proposals

November 19, 2008

All three bills create a new Board Local Discretionary Levy, change the name of the Voted Leeway to the Voted Local Discretionary Levy, and repeal the authority of school districts to levy the following property taxes:

- 11-2-7 (Recreation Levy)
- 53A-16-107 (Capital Outlay)
- 53A-16-110 (Voted Capital Outlay Leeway ¹⁾)
- 53A-16-111 (Judgement Recovery)
- 53A-17a-127 (Special Transportation)
- 53A-17a-134 (Board Leeway)
- 53A-17a-143 (Public Law 874 (Federal Impact Aid - Title VII ²⁾)
- 53A-17a-145 (Ten Percent of Basic)
- 53A-17a-151 (Reading Achievement Board Leeway)
- 63-30d-704 (Tort Liability)

	Rev Tax Committee Bill (FL0342) Property Tax Revisions	Rep. Newbold (FL0117) Property Tax Amendments	Rep. Harper (FL0124) Public School Funding
Summary of Bills	<p>1) Consolidates the existing authority for school districts to impose 11 separate property tax levies into two discretionary levies, the Voted Local Discretionary Levy and the Board Local Discretionary Levy, and repeals 10 of the 11 consolidated levies (see a list of the levies above).</p> <p>2) Amends the Voted Leeway Program and changes the name of the Voted Leeway to the Voted Local Discretionary Levy.</p>	<p>1) In addition to consolidating the 11 school district levies into two discretionary levies as described in the Rev Tax bill, this bill increases the Minimum Basic Levy to a fixed rate of .00200 per dollar of taxable value.</p> <p>2) A school district's Board Local Discretionary Levy is set at an amount equal to:</p> <p>a) the amount of revenue generated by the nine repealed levies during the 2009 taxable year plus new growth; and</p> <p>b) the amount of revenue equal to the difference between:</p> <p>i) the amount of revenue generated by the Minimum Basic Levy from the rate imposed in 2009 plus new growth; and</p> <p>ii) the rate imposed in 2010 (.00200 per dollar of taxable value).</p>	<p>1) In addition to consolidating the 11 school district levies into two discretionary levies as described in the Rev Tax bill, this bill increases the state's portion of the sales and use tax 1.45 percentage points (non-food only) to yield about \$634 million (\$20.9 million would go to charter schools).</p> <p>2) Revenue collected from this rate is earmarked to be deposited into the Uniform School Fund as part of the Homeowner Protection Program and distributed through the WPU.</p> <p>3) Off sets a charter school's property tax replacement distributions by \$20.9 million.</p>
Changes to the Basic Levy 53A-17a-135	No change	Increases the Minimum Basic Levy to a fixed tax rate of .002000 per dollar of taxable value	No change

	Rev Tax Committee Bill (FL0342) Property Tax Revisions	Rep. Newbold (FL0117) Property Tax Amendments	Rep. Harper (FL0124) Public School Funding
Changes to the Judgement Recovery Levy 59-2-1328 and 59-2-1330	No change	No change	No change
Changes to a school district's Debt Service Levy 11-14-301	No change	No change	No change to school district authority to impose this levy. Requires the tax be abated to the extent funding for debt service is available from other sources.
Other provisions	Some changes made to the Capital Outlay Foundation Program distribution formula.	Repeals the Capital Outlay Foundation program.	1) Repeals the Capital Outlay Foundation program; 2) Prohibits increases in property tax rates above a taxing entity's certified tax rate for three years; and 3) Amends the distribution of the revenue collected from uniform fees to allocate 55% of uniform fee revenue to school districts within a county and the remaining 45% to all other taxing entities within the county.

1. This levy is not now imposed by any school district. The Park City School District did impose this levy for 10 years but has not done so since 2005.
2. It is not known when this levy was last imposed. According to Larry Newton it is has not been imposed since 1984.