

[TO SUBSTITUTE BILL No. 1]

1 Delete the Harshman second reading amendment (HB0173H2011/A) and  
2 the Gray et al. third reading amendment (HB0173H3021/A) entirely  
3 and further amend as follows:

4  
5 Page 1-line 10 After "taxes;" delete balance of line and  
6 insert "implementing property taxes for school  
7 finance;".

8  
9 Page 47-line 5 After "(c)," insert "21-13-102(a)(i) by  
10 creating a new subparagraph (F) and (ii) by  
11 creating a new subparagraph (G),".

12  
13 Page 47-line 6 After "(u)," insert "21-13-310(a)(ii)(A) and  
14 (B),".

15  
16 Page 47-line 7 After "21-13-313" insert "(d) and; after "(e)"  
17 delete "," and insert "and".

18  
19 Page 47-line 8 After "and (vi)" delete balance of line.

20  
21 Page 47-lines 9 through 11 Delete entirely.

22  
23 Page 51-after line 12 Insert:

24  
25 **"21-13-102. Maximum rate of school district tax; recapture**  
26 **of excess; equalization of permissive levies.**

27  
28 (a) Except as otherwise provided by law, the maximum rate of  
29 school district tax that may be levied for all school purposes,  
30 exclusive of bond interest and redemption, for any school district  
31 in any school year on each dollar of assessed valuation within the  
32 school district is as follows:

33  
34 (i) In a unified school district:

35  
36 (F) In addition to subparagraph (A) of this  
37 paragraph, three (3) mills shall be levied on the all other  
38 property class, as provided in W.S. 39-11-101(a)(xvii)(C), for  
39 combined elementary, junior high and high school purposes for the  
40 2022 tax year only, six (6) mills shall be levied on the all other  
41 property class, as provided in W.S. 39-11-101(a)(xvii)(C), for  
42 combined elementary, junior high and high school purposes for the

1 2023 tax year only and nine (9) mills shall be levied on the all  
2 other property class, as provided in W.S. 39-11-101(a)(xvii)(C),  
3 for combined elementary, junior high and high school purposes for  
4 the 2024 tax year and each tax year thereafter.

5  
6 (ii) In any nonunified school district consisting of  
7 kindergarten through grade eight (8):

8  
9 (G) In addition to subparagraph (A) of this  
10 paragraph, three (3) mills shall be levied on the all other  
11 property class, as provided in W.S. 39-11-101(a)(xvii)(C), for  
12 school purposes for the 2022 tax year only, six (6) mills shall be  
13 levied on the all other property class, as provided in W.S.  
14 39-11-101(a)(xvii)(C), for school purposes for the 2023 tax year  
15 only and nine (9) mills shall be levied on the all other property  
16 class, as provided in W.S. 39-11-101(a)(xvii)(C), for school  
17 purposes for the 2024 tax year and each tax year thereafter."

18  
19 Page 57-after line 22 Insert:

20  
21 **"21-13-310. Annual computation of district revenues.**

22  
23 (a) To ensure revenues available to each district are  
24 uniformly sufficient to enable compliance with the uniform  
25 standards for educational programs prescribed under W.S. 21-9-101  
26 and 21-9-102 and to secure state board accreditation of educational  
27 programs under W.S. 21-2-304(a)(ii), the revenues specified under  
28 this subsection shall be deemed state revenues and shall be  
29 considered in determining the amount to be distributed to each  
30 district under W.S. 21-13-311. A district shall make an annual  
31 computation of the following revenues:

32  
33 (ii) The required local tax effort in the current  
34 school year for the assessment and levy of school taxes by the  
35 district according to the following schedule:

36  
37 (A) Any district actually and physically operating  
38 a school within the boundaries of the district offering instruction  
39 in kindergarten through grade twelve (12), the amount of revenue  
40 collections estimated to be received during the school year under  
41 the ~~twenty five (25) mill local district levy~~ number of mills  
42 levied pursuant to W.S. 21-13-102(a)(i)(A) and (F), as certified  
43 on August 10 under W.S. 39-11-102.1(c)(v) for that school year;

44  
45 (B) Any nonunified district actually and  
46 physically operating a school within the boundaries of the district  
47 offering instruction in kindergarten through grade eight (8), the

1 amount of revenue collections estimated to be received during the  
2 school year under the number of mills levied pursuant to W.S.  
3 21-13-102(a)(ii)(A) and (G), as certified on August 10 under W.S.  
4 39-11-102.1(c)(v) for that school year."

5  
6 Page 58-after line 3           Insert:

7  
8       "(d) On or before August 15 of the succeeding fiscal year,  
9 each school district shall report the amount of revenue it received  
10 during the preceding fiscal year attributable to levies provided  
11 by W.S. 21-13-102(a)(i)(A) and (F) and (ii)(A) and (G) and  
12 21-13-201 regardless of the assessment year, but not to include  
13 assessments from years prior to July 1, 1991. If those revenues  
14 reported are less than the revenues estimated under W.S.  
15 21-13-310(a)(i) and (ii) for that fiscal year, as applicable, and  
16 if the district's total revenues computed under W.S. 21-13-310 for  
17 that fiscal year continue to be less than the total foundation  
18 program amount computed under W.S. 21-13-309, the school district  
19 shall be paid the difference by October 15 from the foundation  
20 program account. No amount in excess of the total foundation  
21 program amount computed for any district for that fiscal year shall  
22 be paid from the foundation program account for purposes of this  
23 subsection. Any amount paid under this subsection shall not  
24 thereafter be relevant to or used for future foundation program  
25 calculations. If those revenues reported are greater than the  
26 revenues estimated under W.S. 21-13-310(a)(i) and (ii) for that  
27 fiscal year, as applicable, the excess shall be included as  
28 revenues of the district under W.S. 21-13-310 in computing the  
29 foundation entitlement for the succeeding fiscal year."

30  
31 Page 58-line 17           After "(A)" insert "and (F)".

32  
33 Page 58-line 18           After "(A)" insert "and (G)".

34  
35 Page 61-lines 10 through 22           Delete entirely, including the  
36                                           Barlow, et al. third reading amendment  
37                                           (HB0173H3019/A) to these lines.

38  
39 Pages 62 and 63           Delete entirely, including the Barlow, et al.  
40 third reading amendment (HB0173H3019/A) to these lines. HALLINAN