

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

School funding-mill levy.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to school finance; providing additional
2 mills for school funding as specified; and providing for an
3 effective date.

4

5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 21-13-102(a)(i) by creating a new
8 subparagraph (F) and (ii) by creating a new subparagraph
9 (G), 21-13-310(a)(ii)(B) and 21-13-313(d) and (e) are
10 amended to read:

11

12 **21-13-102. Maximum rate of school district tax;**
13 **recapture of excess; equalization of permissive levies.**

1

2 (a) Except as otherwise provided by law, the maximum
3 rate of school district tax that may be levied for all
4 school purposes, exclusive of bond interest and redemption,
5 for any school district in any school year on each dollar
6 of assessed valuation within the school district is as
7 follows:

8

9 (i) In a unified school district:

10

11 (F) In addition to subparagraph (A) of this
12 paragraph, up to nine (9) mills shall be levied on the
13 industrial property class, as provided in W.S.
14 39-11-101(a)(xvii)(B), and the all other property class, as
15 provided in W.S. 39-11-101(a)(xvii)(C), for combined
16 elementary, junior high and high school purposes as
17 follows:

18

19 (I) Three (3) mills for the tax year
20 beginning January 1, 2022;

21

22 (II) Six (6) mills for the tax year
23 beginning January 1, 2023;

1

2

(III) Nine (9) mills for the tax year beginning January 1, 2024 and each year thereafter.

4

5

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

7

8

(G) In addition to subparagraph (A) of this paragraph, up to nine (9) mills shall be levied on the industrial property class, as provided in W.S. 39-11-101(a)(xvii)(B), and the all other property class, as provided in W.S. 39-11-101(a)(xvii)(C), for school purposes as follows:

14

15

(I) Three (3) mills for the tax year beginning January 1, 2022;

17

18

(II) Six (6) mills for the tax year beginning January 1, 2023;

20

21

(III) Nine (9) mills for the tax year beginning January 1, 2024 and each year thereafter.

23

1 **21-13-310. Annual computation of district revenues.**

2

3 (a) To ensure revenues available to each district are
4 uniformly sufficient to enable compliance with the uniform
5 standards for educational programs prescribed under W.S.
6 21-9-101 and 21-9-102 and to secure state board
7 accreditation of educational programs under W.S.
8 21-2-304(a)(ii), the revenues specified under this
9 subsection shall be deemed state revenues and shall be
10 considered in determining the amount to be distributed to
11 each district under W.S. 21-13-311. A district shall make
12 an annual computation of the following revenues:

13

14 (ii) The required local tax effort in the
15 current school year for the assessment and levy of school
16 taxes by the district according to the following schedule:

17

18 (B) Any nonunified district actually and
19 physically operating a school within the boundaries of the
20 district offering instruction in kindergarten through grade
21 eight (8), the amount of revenue collections to be received
22 during the school year under the number of mills levied
23 pursuant to W.S. 21-13-102(a)(ii)(A) and (G), as certified

1 on August 10 under W.S. 39-11-102.1(c)(v) for that school
2 year.

3

4 **21-13-313. Distribution of funds from foundation**
5 **account; property tax and cash reserve adjustment;**
6 **regulations.**

7

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

1 foundation program account for purposes of this subsection.
2 Any amount paid under this subsection shall not thereafter
3 be relevant to or used for future foundation program
4 calculations. If those revenues reported are greater than
5 the revenues estimated under W.S. 21-13-310(a)(i) and (ii)
6 for that fiscal year, as applicable, the excess shall be
7 included as revenues of the district under W.S. 21-13-310
8 in computing the foundation entitlement for the succeeding
9 fiscal year.

10

11 (e) Not later than January 31 of each fiscal year,
12 the department shall compute the amount by which each
13 district's operating balance and cash reserves at the end
14 of the preceding fiscal year exceed fifteen percent (15%)
15 of the total foundation program amount computed under W.S.
16 21-13-309 for the preceding fiscal year. In making this
17 calculation, the entire operating balance and cash reserves
18 for each district for the fiscal year ending June 30, 1997,
19 as computed by the department, shall be separately
20 accounted for and excluded, until it has been completely
21 expended by the district. Revenues from settlements of
22 protested amounts attributable to levies assessed under
23 W.S. 21-13-102(a)(i)(A) and (F) and (ii)(A) and (G) and

1 21-13-201, regardless of the assessment year, shall be
2 accounted for and excluded from the calculation under this
3 subsection for a period of not more than one (1) year
4 following that fiscal year in which the revenue was
5 received by a district, as verified in writing by the
6 district and certified by the county treasurer. Except as
7 otherwise provided in 1997 Special Session Laws, chapter 3,
8 section 306(e), as amended, and except as excluded under
9 this subsection, that excess shall be deemed to be a state
10 revenue under W.S. 21-13-310(a) for the purpose of
11 determining distributions under W.S. 21-13-311 and amounts
12 to be rebated under W.S. 21-13-102. The department shall
13 promulgate rules, including reporting requirements and
14 procedures for districts, to implement this subsection. As
15 used in this section, "operating balance and cash reserves"
16 means those financial resources of the district which are
17 not encumbered by the district board of trustees for
18 expenditure to meet an existing legal obligation or
19 otherwise restricted by law or regulation for expenditure
20 on specific educational programs. For purposes of this
21 subsection, any balance within a district's separate
22 account established under W.S. 21-15-109(e) for major
23 building and facility repair and replacement shall be

1 deemed restricted by law for expenditure as provided by
2 W.S. 21-15-109(e) and shall not be considered an operating
3 balance and cash reserve under this section.

4

5 **Section 2.** This act is effective January 1, 2022.

6

7

(END)