

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

School funding revenue.

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)(intro), (i) by creating
8 a new subparagraph (F) and (ii) by creating a new
9 subparagraph (G), 21-13-310(a)(ii) and 21-13-313(d) are
10 amended to read:

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12 **21-13-102. Rate of school district tax; recapture of**
13 **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,~~ and exclusive of bond interest and
5 redemption, for any school district in any school year on
6 each dollar of assessed valuation within the school
7 district: ~~is as follows:~~

8

9 (i) In a unified school district:

10

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

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18 (I) Three (3) mills for the tax year
19 beginning January 1, 2021;

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21 (II) Six (6) mills for the tax year
22 beginning January 1, 2022;

23

1 (III) Nine (9) mills for the tax year
2 beginning January 1, 2023 and each year thereafter.

3
4 (ii) In any nonunified school district
5 consisting of kindergarten through grade eight (8):

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

12
13 (I) Three (3) mills for the tax year
14 beginning January 1, 2021;

15
16 (II) Six (6) mills for the tax year
17 beginning January 1, 2022;

18
19 (III) Nine (9) mills for the tax year
20 beginning January 1, 2023 and each year thereafter.

21
22 **21-13-310. Annual computation of district revenues.**

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

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

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16 (A) Any district actually and physically
17 operating a school within the boundaries of the district
18 offering instruction in kindergarten through grade twelve
19 (12), the amount of revenue collections to be received
20 during the school year under the ~~twenty five (25) mill~~
21 local district levy pursuant to W.S. 21-13-102(a)(i) as
22 certified on August 10 under W.S. 39-11-102.1(c)(v) for
23 that school year;

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(B) Any nonunified district actually and physically operating a school within the boundaries of the district offering instruction in kindergarten through grade eight (8), the amount of revenue collections to be received during the school year under the number of mills levied pursuant to W.S. ~~21-13-102(a)(ii)(A)~~21-13-102(a)(ii), as certified on August 10 under W.S. 39-11-102.1(c)(v) for that school year.

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

(d) On or before August 15 of the succeeding fiscal year, each school district shall report the amount of revenue it received during the preceding fiscal year attributable to levies provided by W.S. ~~21-13-102(a)(i)(A)~~21-13-102(a)(i) and (ii) and 21-13-201 regardless of the assessment year, but not to include assessments from years prior to July 1, 1991. If those revenues reported are less than the revenues estimated under W.S. 21-13-310(a)(i) and (ii) for that fiscal year,

1 as applicable, and if the district's total revenues
2 computed under W.S. 21-13-310 for that fiscal year continue
3 to be less than the total foundation program amount
4 computed under W.S. 21-13-309, the school district shall be
5 paid the difference by October 15 from the foundation
6 program account. No amount in excess of the total
7 foundation program amount computed for any district for
8 that fiscal year shall be paid from the foundation program
9 account for purposes of this subsection. Any amount paid
10 under this subsection shall not thereafter be relevant to
11 or used for future foundation program calculations. If
12 those revenues reported are greater than the revenues
13 estimated under W.S. 21-13-310(a)(i) and (ii) for that
14 fiscal year, as applicable, the excess shall be included as
15 revenues of the district under W.S. 21-13-310 in computing
16 the foundation entitlement for the succeeding fiscal year.

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18 (e) Not later than January 31 of each fiscal year,
19 the department shall compute the amount by which each
20 district's operating balance and cash reserves at the end
21 of the preceding fiscal year exceed fifteen percent (15%)
22 of the total foundation program amount computed under W.S.
23 21-13-309 for the preceding fiscal year. In making this

1 calculation, the entire operating balance and cash reserves
2 for each district for the fiscal year ending June 30, 1997,
3 as computed by the department, shall be separately
4 accounted for and excluded, until it has been completely
5 expended by the district. Revenues from settlements of
6 protested amounts attributable to levies assessed under
7 W.S. ~~21-13-102(a)(i)(A) and (ii)(A)~~ 21-13-102(a)(i) and
8 (ii) and 21-13-201, regardless of the assessment year,
9 shall be accounted for and excluded from the calculation
10 under this subsection for a period of not more than one (1)
11 year following that fiscal year in which the revenue was
12 received by a district, as verified in writing by the
13 district and certified by the county treasurer. Except as
14 otherwise provided in 1997 Special Session Laws, chapter 3,
15 section 306(e), as amended, and except as excluded under
16 this subsection, that excess shall be deemed to be a state
17 revenue under W.S. 21-13-310(a) for the purpose of
18 determining distributions under W.S. 21-13-311 and amounts
19 to be rebated under W.S. 21-13-102. The department shall
20 promulgate rules, including reporting requirements and
21 procedures for districts, to implement this subsection. As
22 used in this section, "operating balance and cash reserves"
23 means those financial resources of the district which are

1 not encumbered by the district board of trustees for
2 expenditure to meet an existing legal obligation or
3 otherwise restricted by law or regulation for expenditure
4 on specific educational programs. For purposes of this
5 subsection, any balance within a district's separate
6 account established under W.S. 21-15-109(e) for major
7 building and facility repair and replacement shall be
8 deemed restricted by law for expenditure as provided by
9 W.S. 21-15-109(e) and shall not be considered an operating
10 balance and cash reserve under this section.

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12 **Section 2.** This act is effective January 1, 2021.

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(END)