

Ways and Means.
March 12, 1935.

House File No. 351.
By CUNNINGHAM of Humboldt, BOWERS,
FELTER, FOSTER, TAYLOR and JO-
HANNES.

A BILL FOR

School District Tax

An Act to amend chapter eighty-two (82), acts of the Forty-fifth General Assembly, Extraordinary Session, so as to provide for allocating a portion of the proceeds of the tax authorized by said chapter to the school districts of the state, to replace a corresponding portion of the property tax, and to provide the method of allocation.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Strike out paragraph four (4), section sixty-
2 one (61), chapter eighty-two (82), acts of the Forty-fifth Gen-
3 eral Assembly, Extraordinary Session, and insert in lieu there-
4 of the following:

5 "4. Separate fund established. The balance of said fund
6 after the provision of paragraphs one (1), two (2), and three
7 (3) of section sixty-one (61), chapter eighty-two (82), acts
8 of the Forty-fifth General Assembly, Extraordinary Session,
9 have been complied with and any sums payable thereunder antici-
10 pated and set aside, shall be carried by the treasurer of state
11 as a separate fund which fund is hereby set apart for alloca-
12 tion to the school districts of the state as hereinafter pro-
13 vided.

14 "5. Amount certified to superintendent of public instruc-
15 tion by state treasurer. On the first day of September of each
16 year, the treasurer of state shall certify to the superintend-

17 ent of public instruction the amount of money so set aside for
18 allocation to the public schools of the state.

19 “6. Requisition by superintendent of public instruc-
20 tion on state comptroller. The superintendent of public in-
21 struction upon receipt of such certificate from the treasurer
22 of state shall file with the state comptroller a requisition
23 for the amount due the several school corporations of the
24 state in accordance with the provisions of this act.

25 “7. Payment to the school corporations. The state comp-
26 troller upon receipt of a requisition by the superintendent
27 of public instruction shall draw a warrant or warrants on the
28 treasurer of state payable to the school corporations in accord-
29 ance with said requisition and deliver said warrant or war-
30 rants to the superintendent of public instruction for record
31 and transmittal to the secretary of the public school corpora-
32 tions entitled thereto.

33 “8. Deposit of funds. Upon receipt of any such warrant
34 the secretary of the school corporation receiving the same
35 shall cause it to be deposited in the general fund of said school
36 corporation.

37 “9. Replacement. It shall be the duty of the state comp-
38 troller to certify to the auditor of each county the amount paid
39 to each school corporation of the county as provided herein.
40 The amounts thus certified to the county auditor shall be sub-
41 tracted by him from the authorized levy of the school corpora-
42 tions entitled thereto and the difference spread on the tax

43 records of the county and collected as a direct property tax.

44 “10. Classroom unit basis of allocation. The money here-
45 in set apart shall be allocated in the manner herein provided
46 to said school corporations of the state in the proportion that
47 the total number of classroom units allotted to each such school
48 corporation bears to the total number of classroom units of the
49 state.

50 “11. Elementary classroom units—how determined. The
51 number of elementary classroom units which shall be allowed
52 to each school corporation in the state shall be determined
53 by the superintendent of public instruction in the following
54 manner:

55 ‘a. In elementary schools employing only one (1) teacher.
56 A school employing but one (1) teacher for grades one (1) to eight (8),
57 inclusive, shall be considered as one (1) classroom unit, provided
58 that to such schools whose average daily attendance is less
59 than fifteen (15) fractional elementary classroom units shall be
60 assigned in such ratio as the average daily attendance bears
61 to fifteen (15), and provided further that any school whose average
62 daily attendance is less than five (5) shall not be assigned class-
63 room units or fractional classroom units.

64 ‘b. In elementary schools employing more than one (1) teacher.
65 In a district employing more than one (1) teacher for grades one (1)
66 to eight (8), inclusive, two (2) classroom units shall be counted for
67 the first thirty-five (35) or less of such pupils in average daily
68 attendance and one (1) classroom unit for each additional twenty-

69 seven (27) pupils or major fraction thereof in average daily attend-
70 ance, provided that not more than one (1) classroom unit may be
71 allowed for the first twenty (20) pupils in average daily attendance.’

72 “12. High school classroom units—how determined. The
73 number of high school classroom units which shall be allowed
74 to each school corporation in the state shall be determined by
75 the superintendent of public instruction in the following man-
76 ner:

77 ‘a. In high schools with an average daily attendance of
78 forty (40) or less. In a district having an average daily attend-
79 ance of forty (40) or less in grades nine (9) to twelve (12), inclusive,
80 classroom units shall be counted for the first twenty-five (25)
81 or less of such pupils in average daily attendance and one (1) class-
82 room unit for each additional fifteen (15) or major fraction there-
83 of, provided that not more than one (1) classroom unit may be al-
84 lowed for the first fifteen (15) pupils in average daily attendance.
85 And provided further that in the event the average daily at-
86 tendance is less than fifteen (15), fractional high school class-
87 room units shall be assigned in the ratio that the average daily
88 attendance bears to fifteen (15).

89 ‘b. In high schools having an average daily attendance
90 of more than forty (40). In a district having an average daily
91 attendance of more than forty (40) pupils in grades nine (9) to
92 inclusive, three (3) classroom units shall be counted for the first
93 forty (40) of such pupils and one (1) classroom unit for each additional
94 twenty-two (22) pupils or major fraction thereof in average daily

95 attendance.

96 'c. High school unit equivalent to one and one-half ($1\frac{1}{2}$) ele-
97 mentary classroom units. In the allocation of such funds each
98 high school classroom unit shall be considered the equivalent
99 of one and one-half ($1\frac{1}{2}$) elementary classroom units.'

100 "13. Elementary classroom units counted for transpor-
101 tation. A consolidated school corporation which transports
102 pupils as provided in section forty-one hundred seventy-nine
103 (4179), Code, 1931, shall be allowed an additional elementary
104 classroom unit for each forty (40) pupils or major fraction there-
105 of in average daily transportation.

106 "School corporations other than consolidated, which are
107 liable for the transportation of pupils, shall be allowed addi-
108 tional elementary classroom units in the proportion that the
109 average number of pupils transported daily bears to forty (40).

110 "14. School facilities under contract—transportation.
111 In the event that the board of directors of any school cor-
112 poration shall contract with one (1) or more corporations for the
113 purpose of providing elementary and/or secondary school facil-
114 ities, the cost of transportation of pupils as therein spec-
115 ified shall be paid by the state provided such cost shall not
116 exceed three (3) dollars per month per pupil.

117 "15. Limitation of amount allocated to schools. In no
118 event shall the total amount allotted to any school corpora-
119 tion from said fund exceed one-half ($\frac{1}{2}$) of the cost of operating
120 the schools of such corporation for the preceding year."