

House Amendment 1364

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1 1 Amend Senate File 445, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 1, by inserting before line 1 the
1 4 following:
1 5 NEW SECTION. 298.2A PHYSICAL PLANT
1 6 AND EQUIPMENT LEVY STATE FUND == DISTRIBUTION.
1 7 1. A physical plant and equipment levy state fund
1 8 is created as a separate and distinct fund in the
1 9 state treasury under the control of the department of
1 10 education. Moneys in the fund include revenues
1 11 deposited into the fund pursuant to subsection 2,
1 12 appropriations made to the fund, and other moneys
1 13 deposited into the fund. Any moneys disbursed from
1 14 the fund shall be used as provided in section 298.3.
1 15 2. For the school budget year beginning July 1,
1 16 2004, and for each succeeding budget year, the county
1 17 treasurer shall remit to the department of education
1 18 for deposit into the physical plant and equipment levy
1 19 state fund the property tax revenues received from the
1 20 collection during the school budget year of the
1 21 regular physical plant and equipment levy.
1 22 3. The amount deposited in the physical plant and
1 23 equipment levy state fund in a budget year shall be
1 24 distributed as follows:
1 25 a. A school district that imposed during the
1 26 budget year beginning July 1, 2003, the regular
1 27 physical plant and equipment levy and that has an
1 28 infrastructure tax capacity per student above the
1 29 guaranteed school infrastructure amount shall receive
1 30 an amount equal to the amount raised by its regular
1 31 physical plant and equipment levy.
1 32 b. (1) A school district that imposed during the
1 33 budget year beginning July 1, 2003, the regular
1 34 physical plant and equipment levy and that has an
1 35 infrastructure tax capacity per student below its
1 36 guaranteed school infrastructure amount shall receive
1 37 an amount equal to the amount raised by its regular
1 38 physical plant and equipment levy plus an amount equal
1 39 to its supplemental school infrastructure amount.
1 40 (2) A school district that did not impose during
1 41 but imposed after the budget year beginning July 1,
1 42 2003, the regular physical plant and equipment levy
1 43 shall receive an amount equal to the amount raised by
1 44 the regular physical plant and equipment levy, not to
1 45 exceed its guaranteed school infrastructure amount.
1 46 However, if the amount raised is less than its
1 47 guaranteed school infrastructure amount, the district
1 48 shall receive an additional amount equal to its
1 49 supplemental school infrastructure amount.
1 50 (3) A school district that had not imposed during
2 1 the prior budget year the regular physical plant and
2 2 equipment levy shall receive an amount equal to the
2 3 amount raised by the regular physical plant and
2 4 equipment levy not to exceed its guaranteed school
2 5 infrastructure amount. However, if the amount raised
2 6 is less than its guaranteed school infrastructure
2 7 amount, the district shall receive an additional
2 8 amount equal to its supplemental school infrastructure
2 9 amount.
2 10 (4) The amount distributed under this paragraph
2 11 "b" which a school district receives shall not exceed
2 12 the guaranteed school infrastructure amount. A school
2 13 district qualifying for a supplemental school
2 14 infrastructure amount pursuant to this paragraph "b"
2 15 shall not receive more than the guaranteed school
2 16 infrastructure amount in any subsequent year.
2 17 4. a. The department of education by June 1
2 18 preceding each budget year shall compute the
2 19 guaranteed school infrastructure amount for each
2 20 school district, each school district's infrastructure
2 21 tax capacity per student, the statewide tax revenues
2 22 per student, and the supplemental school
2 23 infrastructure amount for the coming budget year.
2 24 b. For purposes of distributions under subsection

2 25 2:
2 26 (1) "Guaranteed school infrastructure amount"
2 27 means for a school district the statewide tax revenues
2 28 per student, multiplied by the quotient of the regular
2 29 physical plant and equipment levy rate per thousand
2 30 dollars imposed in the school district, divided by
2 31 thirty=three cents per thousand dollars.
2 32 (2) "Infrastructure tax capacity per student"
2 33 means for a school district the estimated amount of
2 34 revenues that a school district receives or would
2 35 receive if the regular physical plant and equipment
2 36 levy of thirty=three cents per thousand dollars is
2 37 imposed divided by the school district's actual
2 38 enrollment as determined in section 257.6, subsection
2 39 1.
2 40 (3) "Statewide tax revenues per student" means the
2 41 amount determined by estimating the total revenues
2 42 that would be generated by a regular physical plant
2 43 and equipment levy of thirty=three cents per thousand
2 44 dollars if imposed by all the school districts during
2 45 the budget year and dividing this estimated revenue
2 46 amount by the sum of the combined actual enrollment
2 47 for all school districts as determined in section
2 48 257.6, subsection 1.
2 49 (4) "Supplemental school infrastructure amount"
2 50 means the guaranteed school infrastructure amount for
3 1 the school district less the amount raised by its
3 2 regular physical plant and equipment levy.
3 3 5. In the case of a deficiency in the fund to pay
3 4 the supplemental school infrastructure amounts in
3 5 full, the amount available in the fund less the amount
3 6 raised by the regular levy attributed to each school
3 7 district should be allocated based on the proportion
3 8 of actual enrollment in the district to the combined
3 9 actual enrollment of the school districts that qualify
3 10 for the supplemental school infrastructure amount.
3 11 6. A school district with less than two hundred
3 12 fifty actual enrollment or less than one hundred
3 13 actual enrollment in the high school shall not expend
3 14 the supplemental school infrastructure amount received
3 15 for new construction or for payments for bonds issued
3 16 for new construction against the supplemental school
3 17 infrastructure amount without prior application to the
3 18 department of education and receipt of a certificate
3 19 of need pursuant to this subsection. However, a
3 20 certificate of need is not required for the payment of
3 21 outstanding bonds issued for new construction pursuant
3 22 to section 296.1, before April 1, 2003. A
3 23 certification of need is also not required for
3 24 repairing schoolhouses or buildings, equipment,
3 25 technology, or transportation equipment for
3 26 transporting students as provided in section 298.3, or
3 27 for construction necessary for compliance with the
3 28 federal Americans With Disabilities Act pursuant to 42
3 29 U.S.C. } 12101=12117. In determining whether a
3 30 certificate of need shall be issued, the department
3 31 shall consider all of the following:
3 32 a. Enrollment trends in the grades that will be
3 33 served at the new construction site.
3 34 b. The infeasibility of remodeling,
3 35 reconstructing, or repairing existing buildings.
3 36 c. The fire and health safety needs of the school
3 37 district.
3 38 d. The distance, convenience, cost of
3 39 transportation, and accessibility of the new
3 40 construction site to the students to be served at the
3 41 new construction site.
3 42 e. Availability of alternative, less costly, or
3 43 more effective means of serving the needs of the
3 44 students.
3 45 f. Any other criteria deemed appropriate as set by
3 46 rules of the state board of education.
3 47 7. This section does not apply to the collection
3 48 and distribution of any voter=approved physical plant
3 49 and equipment levy.>
3 50 #2. Title page, line 4, by inserting after the
4 1 word the following: 4 2 physical plant and equipment levies>.

4 7 SF 445.705 80
4 8 mg/cl