

Senate File 166

S-3013

1 Amend Senate File 166 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 257.2, subsection 8, paragraph
4 d, Code 2017, is amended to read as follows:

5 d. Property tax replacement payments received under
6 section 257.16B, excluding the additional amount added
7 for budget years beginning on or after July 1, 2018,
8 that is attributable to pupils who are eligible for
9 free and reduced price meals.

10 Sec. _____. Section 257.4, subsection 1, paragraph
11 a, subparagraph (8), Code 2017, is amended to read as
12 follows:

13 (8) The amount of the school district property
14 tax replacement payment to be received by the school
15 district under section 257.16B, excluding the
16 additional amount added for budget years beginning on
17 or after July 1, 2018, that is attributable to pupils
18 who are eligible for free and reduced price meals.

19 Sec. _____. Section 257.4, subsection 1, paragraph b,
20 Code 2017, is amended to read as follows:

21 b. For the budget year beginning July 1, 2008, and
22 succeeding budget years, the department of management
23 shall annually determine an adjusted additional
24 property tax levy and a statewide maximum adjusted
25 additional property tax levy rate, not to exceed the
26 statewide average additional property tax levy rate,
27 calculated by dividing the total adjusted additional
28 property tax levy dollars statewide by the statewide
29 total net taxable valuation. For purposes of this
30 paragraph, the adjusted additional property tax levy
31 shall be that portion of the additional property
32 tax levy corresponding to the state cost per pupil
33 multiplied by a school district's weighted enrollment,
34 and then multiplied by one hundred percent less the
35 regular program foundation base per pupil percentage

1 pursuant to [section 257.1](#), and then reduced by the
2 amount of the property tax replacement payment to
3 be received under [section 257.16B](#), excluding the
4 additional amount added for budget years beginning on
5 or after July 1, 2018, that is attributable to pupils
6 who are eligible for free and reduced price meals.
7 The district shall receive adjusted additional property
8 tax levy aid in an amount equal to the difference
9 between the adjusted additional property tax levy
10 rate and the statewide maximum adjusted additional
11 property tax levy rate, as applied per thousand dollars
12 of assessed valuation on all taxable property in the
13 district. The statewide maximum adjusted additional
14 property tax levy rate shall be annually determined by
15 the department taking into account amounts allocated
16 pursuant to [section 257.15, subsection 4](#), and the
17 balance of the property tax equity and relief fund
18 created in [section 257.16A](#) at the end of the calendar
19 year.>

20 2. Page 3, line 4, by striking <(1).> and inserting
21 <(1), then, for budget years beginning on or after July
22 1, 2018, plus an amount equal to the school district's
23 number of pupils who are eligible for free and reduced
24 price meals under the federal National School Lunch Act
25 and the federal Child Nutrition Act of 1966, 42 U.S.C.
26 §1751-1785, for the budget year multiplied by four
27 percent of the regular program state cost per pupil
28 for the budget year. The additional amount of the
29 replacement payment added for budget years beginning on
30 or after July 1, 2018, that is attributable to pupils
31 who are eligible for free and reduced price meals shall
32 be considered miscellaneous income.>

33 3. By renumbering as necessary.

HERMAN C. QUIRMBACH