

Senate File 166

S-3014

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  
6 under section 257.16B, excluding the additional amount  
7 added for budget years beginning on or after July 1,  
8 2018, that is attributable to resident pupils who live  
9 more than eight miles from the school designated for  
10 attendance.

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

14 (8) The amount of the school district property  
15 tax replacement payment to be received by the school  
16 district under section 257.16B, excluding the  
17 additional amount added for budget years beginning on  
18 or after July 1, 2018, that is attributable to resident  
19 pupils who live more than eight miles from the school  
20 designated for attendance.

21 Sec. \_\_\_\_\_. Section 257.4, subsection 1, paragraph b,  
22 Code 2017, is amended to read as follows:

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

1 and then multiplied by one hundred percent less the  
2 regular program foundation base per pupil percentage  
3 pursuant to [section 257.1](#), and then reduced by the  
4 amount of the property tax replacement payment to  
5 be received under [section 257.16B](#), excluding the  
6 additional amount added for budget years beginning  
7 on or after July 1, 2018, that is attributable to  
8 resident pupils who live more than eight miles from the  
9 school designated for attendance. The district shall  
10 receive adjusted additional property tax levy aid in  
11 an amount equal to the difference between the adjusted  
12 additional property tax levy rate and the statewide  
13 maximum adjusted additional property tax levy rate, as  
14 applied per thousand dollars of assessed valuation on  
15 all taxable property in the district. The statewide  
16 maximum adjusted additional property tax levy rate  
17 shall be annually determined by the department taking  
18 into account amounts allocated pursuant to section  
19 257.15, subsection 4, and the balance of the property  
20 tax equity and relief fund created in [section 257.16A](#)  
21 at the end of the calendar year.>

22 2. Page 3, line 4, by striking <(1)> and inserting  
23 <(1), then, for budget years beginning on or after  
24 July 1, 2018, plus an amount equal to the school  
25 district's number of resident pupils who live more than  
26 eight miles from the school designated for attendance  
27 multiplied by the remainder, but not less than zero,  
28 of the district's average transportation costs per  
29 pupil minus the state average transportation costs per  
30 pupil, as those amounts are determined under section  
31 257.31, subsection 17, for the year preceding the base  
32 year. The additional amount of the replacement payment  
33 added for budget years beginning on or after July 1,  
34 2018, that is attributable to resident pupils who live  
35 more than eight miles from the school designated for

1 attendance shall be considered miscellaneous income.>

2 3. By renumbering as necessary.

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HERMAN C. QUIRMBACH