

JAN 27 1971
Appropriations, *Pass per amendment 1/28*

HOUSE FILE 121
By COMMITTEE ON WAYS AND MEANS

Passed House, Date 2-4-71 Passed Senate, Date 2-23-71
Vote: Ayes 72 Nays 27 Vote: Ayes 54 Nays 11
Approved _____

A BILL FOR

1 An Act to provide limitations on the property tax levy for
2 general fund expenditures of school corporations, county
3 boards of education, and joint boards of education and to
4 make an appropriation to the department of public instruc-
5 tion for allocation to school districts.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

1 Section 1. A school corporation of this state shall not
2 certify for the fiscal year commencing July 1, 1971, an amount
3 of money to be raised by property taxes for general fund
4 expenditures in excess of the general fund expenditures raised
5 by property taxes for the fiscal year commencing July 1, 1970,
6 unless, because of special circumstances, the school
7 corporation receives permission from the school budget review
8 committee.

9 Sec. 2. If a school corporation is granted permission
10 by the school budget review committee to increase the amount
11 to be raised by property taxes for general fund expenditures
12 in excess of the allowable limits imposed under section one
13 (1) of this Act, the state comptroller shall give written
14 notice of the amount of the increase allowed by the school
15 budget review committee to the county auditor, county board
16 of supervisors, and the board of directors of the school
17 corporation.

18 Sec. 3. A county board of education or joint board of
19 education shall not certify for the fiscal year commencing
20 July 1, 1971, an amount of money to be raised by property
21 taxes for general fund expenditures in excess of one hundred
22 one and one-half percent of the amount of money raised by
23 property taxes for general fund expenditures for the fiscal
24 year commencing July 1, 1970.

25 Sec. 4. A county board of education or joint board of
26 education shall not certify an amount for general fund
27 expenditures which requires a property tax levy of more than
28 three mills for the fiscal year commencing July 1, 1972, or
29 any fiscal year thereafter, to the county auditor and county
30 board of supervisors.

31 Sec. 5. If a school corporation certifies an amount of
32 money to be raised by property taxes for general fund
33 expenditures for the fiscal year commencing July 1, 1971,
34 in excess of the limitations imposed under section one (1)
35 of this Act and the school corporation, county auditor, or

1 county board of supervisors has received no notice from the
2 state comptroller allowing the increase; or if a county board
3 of education or joint board of education certifies an amount
4 of money to be raised by property taxes for general fund
5 expenditures for the fiscal year commencing July 1, 1971,
6 in excess of the limitations imposed under section three (3)
7 of this Act, the county auditor shall adjust the amount of
8 money to be raised by property taxes for general fund
9 expenditures to the amount allowed under section one (1) or
10 section three (3) of this Act and give written notice to the
11 school corporation, county board of education, or joint board
12 of education, certifying the amount allowed.

13 Sec. 6. Notwithstanding the provisions of section four
14 hundred forty-two point eight (442.8) of the Code, for the
15 fiscal year commencing July 1, 1971, the state comptroller
16 shall distribute the amount appropriated pursuant to section
17 four hundred forty-two point seven (442.7) of the Code, to
18 each school district in an amount equal to the amount distri-
19 buted to that school district for the fiscal year commencing
20 July 1, 1970.

21 The difference between the amount appropriated under section
22 four hundred forty-two point seven (442.7) of the Code and
23 the amount to be allocated to the local school districts
24 pursuant to this section, shall revert to the state general
25 fund.

26 Sec. 7. There is appropriated from the general fund of
27 the state to the department of public instruction for the
28 fiscal year beginning July 1, 1971 and ending June 30, 1972,
29 the sum of one hundred forty-five million (145,000,000)
30 dollars, or so much thereof as may be necessary. Of this
31 amount, one hundred fifteen million (115,000,000) dollars,
32 or so much thereof as may be necessary, shall be distributed
33 to each of the school districts in an amount equal to the
34 amount of state equalization aid distributed to each school
35 district for the fiscal year commencing July 1, 1970. The

1 remaining thirty million (30,000,000) dollars, or so much
2 thereof as may be necessary, shall be distributed on a per
3 pupil basis determined by 1971 fall enrollment. The state
4 comptroller shall determine the amount to be allocated to
5 each school district for each pupil in 1971 fall enrollment
6 in the district by dividing the total current fall enrollment
7 in the state into the total appropriation. The state
8 comptroller shall issue warrants for the amount due each
9 school district not later than October 1, 1971.

10 Sec. 8. This Act, being deemed of immediate importance,
11 shall take effect and be in force from and after its publica-
12 tion in _____, a newspaper published
13 in _____, Iowa, and in _____,
14 a newspaper published in _____, Iowa.

15 EXPLANATION

16 This bill provides that for the general fund operating
17 expenses during fiscal year 1971-1972 only, each school
18 district is limited to a property tax levy which will raise
19 a dollar amount not in excess of the dollar amount raised
20 by property taxes for the fiscal year 1970-1971, except that
21 any school district may appear before the School Budget Review
22 Committee for permission to increase its budget because of
23 special circumstances. The provisions of this bill apply
24 to all school budgets, any part of which is paid by property
25 tax assessment.

26 The budgets of county boards of education and joint boards
27 of education for the fiscal year 1971-1972 shall be limited
28 to an increase of 1 1/2% of the amount raised by property
29 tax in 1970-1971. The maximum which can be levied by the
30 county boards or joint county boards for the fiscal year
31 commencing July 1, 1972, and each fiscal year thereafter is
32 3 mills.

33 The bill provides that the state comptroller shall
34 distribute from the forty percent of the income tax revenue
35 appropriated under section 442.7 of the Code an amount equal

1 to the forty percent of the income tax revenue allocated to
2 the school districts for the fiscal year commencing July 1,
3 1970. Each district shall receive an amount equal to the
4 amount distributed to that school district for the fiscal
5 year commencing July 1, 1970. The remainder shall revert
6 to the state general fund.

7 The bill also appropriates \$145,000,000. Of this amount,
8 \$115,000,000 is to be distributed to each of the school
9 districts in an amount equal to the amount of state
10 equalization aid distributed to each school district for the
11 fiscal year commencing July 1, 1970. The remaining \$30,000,000
12 is to be distributed on a per pupil basis determined by 1971
13 fall enrollment.

14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

Adopted 2/2

1 Amend House File 121 as follows:
 2 1. Page 2, by striking lines 25 through 30, and renumbering
 3 the remaining sections.
 4 2. Page 3, by striking lines 26 through 35, *adopted 2/4*
 5 inclusive.
 6 3. Page 4, by striking lines 1 through 9, in-
 7 clusive, and inserting in lieu thereof the following:
 8 "Sec. 7. There is appropriated from the general
 9 fund of the state to the department of public instruc-
 10 tion for the fiscal year beginning July 1, 1971 and
 11 ending June 30, 1972, the sum of one hundred fifteen
 12 million (115,000,000) dollars, plus an amount equal to
 13 forty-five (45) dollars for each pupil enrolled in
 14 public schools in the state, or so much thereof as may
 15 be necessary. Of this amount, one hundred fifteen
 16 million (115,000,000) dollars, or so much thereof as
 17 may be necessary, shall be distributed to each of the
 18 school districts in an amount equal to the amount of
 19 state equalization aid distributed to each school dis-
 20 trict for the fiscal year commencing July 1, 1970. The
 21 remaining sum appropriated, or so much thereof as may
 22 be necessary, shall be distributed on the basis of
 23 forty-five (45) dollars for each pupil enrolled in a
 24 public school in each school district, as determined by
 25 1971 public school fall enrollment. The state comp-
 26 troller shall issue warrants for the amount due each
 27 school district on an equal quarterly basis."

Filed - *Adopted 2/4*
January 28, 1971

By COMMITTEE ON APPROPRIATIONS
CAMP, Chairman

*with
amendment
2/4*

1 Amend House File 121 as follows:
 2 1. Page 2, line 4, by inserting after the
 3 word "expenditures" the following: "that will
 4 result in a millage rate".
 5 2. Page 2, line 4, by inserting after the
 6 word "the" the words "rate for".
 7 3. Page 3, by striking all of lines 13
 8 through 25.

February 1, 1971 - *Lost 2/4*

By SMALL of Johnson
District 69

1 Amend House File 121 as Follows:
 2 1. Page 2, lines 1, 7, 9, 17, 31 and 35 by striking the
 3 word "corporation" and inserting in lieu thereof in each
 4 line the word "district".
 5 2. Page 3, line 11 by striking the word "corporation"
 5 and inserting in lieu thereof the word "district".
 7 3. Page 4, by striking Section 8 and inserting in lieu
 8 thereof the following:
 9 "Sec. 8. This Act, being deemed of immediate
 10 importance, shall take effect and be in force from and
 11 after its publication in the Sioux Center News, a _____
 newspaper
 12 published in Sioux Center, Iowa, and in The DeWitt
 Observer,
 13 a newspaper published in DeWitt, Iowa."
 14 4. Amend the title, line 2, by striking the word
 15 "corporations" and inserting in lieu thereof the word
 16 "districts".

Adopted 2/14
Adopted 2/14

Adopted 2/14

Filed - *Adopted 2/14*
 January 29, 1971

COMMITTEE ON WAYS AND MEANS
 DEN HERDER, Chairman

1 Amend H.F. 121 as follows:
 2 1. Page 2, by striking all of line 4 and inserting in
 3 lieu thereof the following "budgets in excess of the
 4 general fund budget raised".
 5 2. Page 2, by striking from line 11 the words "general
 6 fund expenditures" and inserting in lieu thereof the words
 7 "a general fund budget".
 8 3. Page 2, by striking from line 21 the words "general
 9 fund expenditures" and inserting in lieu thereof the words
 10 "a general fund budget".
 11 4. Page 2, by striking from line 23 the words "general
 12 fund expenditures" and inserting in lieu thereof the words
 13 "a general fund budget".
 14 5. Page 2, by striking from line 32 the words "general
 15 fund" and from line 33 the word "expenditures" and insert-
 16 ing in lieu thereof the words "a general fund budget".
 17 6. Page 3, by striking from line 4 the words "general
 18 and from line 5 the word "expenditures" and inserting in fund"
 19 lieu thereof the words "a general fund budget".
 20 7. Page 3, by striking from line 8 the words "general
 21 fund" and from line 9 the word "expenditures" and insert-
 22 ing in lieu thereof the words "a general fund budget".
 23 8. Further amend H.F. 121 by adding the following new
 24 section:
 25 "When determining the 1971 fall enrollment, all
 26 shared-time students shall be counted for a portion of a
 27 student equal to the amount of time these students spend
 28 in public schools."

*with
 drawn
 2/14*
*Adopted
 2/14*

Filed - *Lost 2/14/71*
 February 1, 1971

By BLOUIN of Dubuque
 District 49

1 Amend House File 121 as follows:
2 1. Page 2, line 4, by adding after the word "of"
3 the following words: " (1), an amount computed by
4 multiplying the projected fall 1971 enrollment by the
5 1970-1971 per pupil cost in that school corporation,
6 (2),"
7 2. Page 2, line 5, by adding after the numerals
8 "1970," the following words: "whichever is greater,"

Filed - *Withdrawn 2/4*
February 1, 1971

By WILLITS of Polk
District 57

1 Amend House File 121 as follows:
2 Page 2, by striking Section 1, lines 1 through 8 in-
3 clusive and inserting in lieu thereof the following:
4 "Section 1. A school district of this state shall not
5 certify for the fiscal year commencing July 1, 1971 an
6 amount of money to be raised by property taxes for the
7 general fund budget in excess of the amount received by
8 the district for the general fund budget raised by property
9 taxes for the fiscal year commencing July 1, 1970 unless,
10 because of special circumstances, the school district
11 receives permission from the school budget review committee.
12 Special circumstances for the purpose of this section are
13 circumstances which would materially affect the district's
14 fiscal status, including but not limited to increases in
15 enrollment which would require significant expenditures
16 in addition to the forty-five dollars per pupil received
17 in additional state aid."

Filed - *Adopted 2-2*
February 1, 1971

Motion to reconsider filed 2/2, lost 2/4

By WELDEN of Hardin
District 32
HANSEN of Black Hawk
District 37
ELLSWORTH of Dubuque
District 90

1 Amend House File 121 as follows:
2 1. Page 3, by striking lines 13 thru 20, and inserting
3 in
4 lieu thereof:
5 "Sec. 6 If the income tax allotted to the county treas-
6 urer for any school district, pursuant to Sections 442.5
7 and
8 442.7, Code 1970, should not be as great for the 1971-1972
9 school year as it was for the 1970-71 school year, the
10 state
11 comptroller shall pay the higher amount equal to the 1970-
12 71
13 payments."
14 2. Page 3, by striking in line 24, the words "revert
15 to"
16 and inserting in lieu thereof the words "be paid from".

Filed - *Withdrawn 2/4*
February 1, 1971

By UBAN of Black Hawk
District 38

1 Amend the Blouin Amendment to House File 121 (filed February 1)
2 by striking all of lines 25-28 and inserting in lieu
3 thereof the following:
4 "When determining the 1971 fall enrollment, all
5 shared-time students shall be counted in the same
6 manner as they were counted in the 1970 fall enroll-
7 ment."

Filed - *Taylor amendment substituted 2/4*
February 3, 1971

By BLOUIN of Dubuque
District 49

1 Amend House File 121 as follows:
2 1. Page 2, line 4 by inserting after the
3 word "expenditures" the following: "that will
4 result in a millage rate".
5 2. Page 2, line 4 by inserting after the
6 word "the" the words "rate for".
7 3. Page 3 by striking all of lines 13
8 through 25.

Filed
February 5, 1971

By SMALL of Johnson
District 69

1 Amend House File 121 as follows:
2 By adding the following new section:
3 "When computing 1971 fall enrollment, shared time
4 students shall be counted on a full time equivalency
5 basis."

Filed - *Adopted 2/4*
February 1, 1971

By TAYLOR of Dubuque
District 51

1 Amend the Committee on Appropriations amendment to
2 House File 121 filed January 28, 1971 by striking from
3 lines 18 through 20 the words "in an amount equal to
4 the amount of state equalization aid distributed to
5 each school district for the fiscal year commencing
6 July 1, 1970" and inserting in lieu thereof the words
7 "in the state as state equalization aid, pursuant to
8 the provisions of chapter four hundred forty-two (442)
9 of the Code".

Filed - *Lost 2/4/71*
February 1, 1971

By HANSEN of Black Hawk
District 37

1 Amend House File 121 by inserting in page 2 after
2 line 17 the following new section and renumbering the
3 remaining section:
4 "Sec. 3. A school district which receives permis-
5 sion from the school budget review committee to increase
6 the amount of money to be raised by property taxes for
7 the general fund budget for the fiscal year commencing
8 July 1, 1971 in excess of the amount received by the
9 district for the general fund budget raised by property
10 taxes for the fiscal year commencing July 1, 1970,
11 pursuant to section one (1) of this Act, shall receive
12 additional state aid as provided in this section.
13 The amount of the increase approved by the school
14 budget review committee shall be financed equally by an
15 increased local property tax levy and additional state
16 aid. The additional state aid shall be paid from funds
17 herein appropriated to the school budget review committee.
18 The state comptroller shall issue a warrant for one-half
19 of the amount of the increase approved by the school
20 budget review committee.
21 There is appropriated from the general fund of the
22 state to the school budget review committee the sum of
23 two and one-half million (2,500,000) dollars, or so much
24 thereof as may be necessary, to carry out the provisions
25 of this section."

Filed from the Floor and Lost
February 4, 1971

By SCOTT of Cerro Gordo, District 18
COCHRAN of Webster, District 29
DUNTON of Keokuk, District 88
GLUBA of Scott, District 76

See appropriation 2/4/71, Pass for committee amendment 2/10

February 8, 1971

HOUSE FILE 121
By COMMITTEE ON WAYS AND MEANS
(AS AMENDED AND PASSED BY THE HOUSE)

Passed House, ^{*}Date *2-23-71* Passed Senate, ^{*}Date *2-23-71*
Vote: Ayes *59* Nays *37* Vote: Ayes *34* Nays *511*

Approved *March 26, 1971*
** as amended by Senate, further amended by House and concurred in.* **A BILL FOR**

- 1 An Act to provide limitations on the property tax levy for
- 2 the general fund budget of school districts, county
- 3 boards of education, and joint boards of education and to
- 4 make an appropriation to the department of public instruc-
- 5 tion for allocation to school districts.
- 6 *Be It Enacted by the General Assembly of the State of Iowa:*

Conference Committee
Senate - Keith, DeKoster, Ollenberg, Sanderson
House - Don Huder, Grandberg, Rade, Huder, Crow
Passed House per Conference Committee Report 2-11-71
ayes 66 nays 25
Passed Senate 3-11-71
ayes 31, nays 15

- 1 Amend House File 121 as amended and passed and re-
- 2 printed by the House as follows:
- 3 1. Page 2A, line 31, by striking all after the
- 4 numerals "1970" and inserting in lieu thereof a period,
- 5 and by striking all of lines 32 and 33.
- 6 2. Page 3A, lines 32 and 33, by striking all after
- 7 the word "state" in line 32 and by striking the word
- 8 "necessary" in line 33.
- 9 3. Page 4A, line 7, by adding after the period the
- 10 following: "Any portion of this appropriation remaining
- 11 after the provisions of this Section are fulfilled shall
- 12 revert to the general fund."

withdrawn
2/23
accepted
2/23
withdrawn
2/23

Filed
February 11, 1971

By BALLOUN

1 Section 1. A school district of this state shall not
2 certify for the fiscal year commencing July 1, 1971 an
3 amount of money to be raised by property taxes for the
4 general fund budget in excess of the amount received by
5 the district for the general fund budget raised by
6 property taxes for the fiscal year commencing July 1, 1970
7 unless, because of special circumstances, the school
8 district receives permission from the school budget review
9 committee. Special circumstances for the purpose of this
10 section are circumstances which would materially affect
11 the district's fiscal status, including but not limited to
12 increases in enrollment which would require significant
13 expenditures in addition to the forty-five dollars per
14 pupil received in additional state aid.

15 Sec. 2. If a school district is granted permission
16 by the school budget review committee to increase the amount
17 to be raised by property taxes for the general fund
18 budget
19 in excess of the allowable limits imposed under section one
20 (1), of this Act, the state comptroller shall give written
21 notice of the amount of the increase allowed by the school
22 budget review committee to the county auditor, county board
23 of supervisors, and the board of directors of the school
24 district.

25 Sec. 3. A county board of education or joint board of
26 education shall not certify for the fiscal year commencing
27 July 1, 1971, an amount of money to be raised by property
28 taxes for the general fund budget in excess of one hundred
29 one and one-half percent of the amount of money raised by
30 property taxes for general fund expenditures for the fiscal
31 year commencing July 1, 1970, but said limitation on
32 the budget certification shall not apply to special
33 education expenditures other than administrative costs.

34 Sec. 4. If a school district certifies an amount of
35 money to be raised by property taxes for the general

36 fund budget for the fiscal year commencing July 1, 1971,
37 in excess of the limitations imposed under section one (1)
38 of this Act and the school district, county auditor, or

1 county board of supervisors has received no notice from the
2 state comptroller allowing the increase; or if a county board
3 of education or joint board of education certifies an amount
4 of money to be raised by property taxes for the general
5 fund budget for the fiscal year commencing July 1, 1971,
6 in excess of the limitations imposed under section three (3)
7 of this Act, the county auditor shall adjust the amount of
8 money to be raised by property taxes for the general
9 fund budget to the amount allowed under section one (1) or
10 section three (3) of this Act and give written notice to the
11 school district, county board of education, or joint board
12 of education, certifying the amount allowed.

13 **Sec. 5.** Notwithstanding the provisions of section four
14 hundred forty-two point eight (442.8) of the Code, for the
15 fiscal year commencing July 1, 1971, the state comptroller
16 shall distribute the amount appropriated pursuant to section
17 four hundred forty-two point seven (442.7) of the Code, to
18 each school district in an amount equal to the amount distri-
19 buted to that school district for the fiscal year commencing
20 July 1, 1970.

21 The difference between the amount appropriated under section
22 four hundred forty-two point seven (442.7) of the Code and
23 the amount to be allocated to the local school districts
24 pursuant to this section, shall revert to the state general
25 fund.

26 **Sec. 6.** There is appropriated from the general fund
27 of the state to the department of public instruction
28 for the fiscal year beginning July 1, 1971 and ending
29 June 30, 1972, the sum of one hundred fifteen million
30 (115,000,000) dollars, plus an amount equal to forty-
31 five (45) dollars for each pupil enrolled in public
32 schools in the state, or so much thereof as may be
33 necessary. Of this amount, one hundred fifteen million
34 (115,000,000) dollars, or so much thereof as may be
35 necessary, shall be distributed to each of the school

36 districts in an amount equal to the amount of state
37 equalization aid distributed to each school district for
38 the fiscal year commencing July 1, 1970. The remaining

1 sum appropriated, or so much thereof as may be necessary,
2 shall be distributed on the basis of forty-five (45)
3 dollars for each pupil enrolled in a public school in
4 each school district, as determined by 1971 public school
5 fall enrollment. The state comptroller shall issue
6 warrants for the amount due each school district on an
7 equal quarterly basis.

8 Sec. 7. When computing 1971 fall enrollment, shared-
9 time student shall be counted on a full-time equivalency
10 basis.

11 Sec. 8. This Act, being deemed of immediate importance,
12 shall take effect and be in force from and after its
13 publication in the Sioux Center News, a newspaper published
14 in Sioux Center, Iowa, and in The DeWitt Observer, a
15 newspaper published in DeWitt, Iowa.

16 EXPLANATION

17 This bill provides that for the general fund operating
18 expenses during fiscal year 1971-1972 only, each school
19 district is limited to a property tax levy which will raise
20 a dollar amount not in excess of the dollar amount raised
21 by property taxes for the fiscal year 1970-1971, except that
22 any school district may appear before the School Budget Review
23 Committee for permission to increase its budget because of
24 special circumstances. The provisions of this bill apply
25 to all school budgets, any part of which is paid by property
26 tax assessment.

27 The budgets of county boards of education and joint boards
28 of education for the fiscal year 1971-1972 shall be limited
29 to an increase of 1½% of the amount raised by property
30 tax in 1970-1971. The maximum which can be levied by the
31 county boards or joint county boards for the fiscal year
32 commencing July 1, 1972, and each fiscal year thereafter is
33 3 mills.

34 The bill provides that the state comptroller shall
35 distribute from the forty percent of the income tax revenue

36 appropriated under section 442.7 of the Code an amount equal

Proof of Publication 4/28/71
The Sioux ~~County~~ ^{Enterprise} News 4/15
The De Witt Observer 4/15

1 to the forty percent of the income tax revenue allocated to
2 the school districts for the fiscal year commencing July 1,
3 1970. Each district shall receive an amount equal to the
4 amount distributed to that school district for the fiscal
5 year commencing July 1, 1970. The remainder shall revert
6 to the state general fund.

7 The bill also appropriates \$145,000,000. Of this amount,
8 \$115,000,000 is to be distributed to each of the school
9 districts in an amount equal to the amount of state
10 equalization aid distributed to each school district for the
11 fiscal year commencing July 1, 1970. The remaining \$30,000,000
12 is to be distributed on a per pupil basis determined by 1971
18 fall enrollment.

Senate 3
March 4, 1971

HOUSE AMENDMENT TO SENATE AMENDMENT
to House File 121

1 Amend the Senate Amendment to House File 121 as
2 follows:

3 1. Page 1, line 8, by inserting a period after
4 the word "committee".

5 2. Page 1, by striking line 8, by striking the words ", but
6 said".

7 3. Page 1, by striking lines 9 and 10 and
8 inserting in lieu thereof the following:

9 "As used in this section, the amount raised by
10 the district for the fiscal year commencing July 1,
11 1970, includes the amount received by the district
12 as its share of the basic school tax levied equally
13 in the basic school tax unit, as provided in section
14 four hundred forty-two point four (442.4) and four
15 hundred forty-two point six (442.6) of the Code,
16 and the amount raised by the district as an
17 additional tax as provided in section four hundred
18 forty-two point seventeen (442.17) of the Code.
19 Subject to the limitations on amounts provided in
20 this Act, the method of levying and distributing
21 the basic school tax shall remain the same for the
22 fiscal year commencing July 1, 1971, as it was for
23 the fiscal year commencing July 1, 1970, and as pro-
24 vided in section four hundred forty-two point four
25 (442.4), four hundred forty-two point six (442.6),

Page 2

1 and four hundred forty-two point eight (442.8) of
2 the Code.

3 Except as otherwise provided in this Act, the
4 basic school tax levy in each basic school tax
5 unit in the state for the fiscal year commencing
6 July 1, 1971, shall not exceed the basic school tax
7 levy for that basic school tax unit for the fiscal
8 year commencing July 1, 1970, and the additional
9 property tax levy in each school district in the
10 state for the fiscal year commencing July 1, 1971,
11 as provided in section four hundred forty-two point
12 seventeen (442.17) of the Code, shall not exceed the
13 additional property tax levy for that school district
14 for the fiscal year commencing July 1, 1970, and no
15 school district shall levy any other amounts for
16 general fund expenditures for the fiscal year
17 commencing July 1, 1971, in excess of the amounts
18 levied by that district for general fund expenditures
19 for the year commencing July 1, 1970.

20 The intent of this Act is to make available to
21 each school district in the state for general fund
22 expenditures for the fiscal year commencing July 1,
23 1971, an amount received from property and income
24 taxes equal to but not greater than the amount

Senate 4
March 4, 1971

25 received from property and income taxes by each

Page 3

1 school district in the state for general fund
2 expenditures for the fiscal year commencing July 1,
3 1970, except as otherwise provided in case of
4 extraordinary and unusual circumstances, and except
5 as otherwise provided for state equalization aid."

6 4. Page 1, lines 14 and 15, by striking the
7 words "forty-five dollars per pupil received in
8 addition to state aid" and inserting in lieu thereof
9 the words "appropriation in section six (6) of this
10 Act".

11 5. Page 1, line 20, by striking the words "and
12 special service" and inserting in lieu thereof the
13 words "and special services expenditures other than
14 administrative costs. The special education and
15 special services expenditures other than administra-
16 tive costs shall be limited for the fiscal year
17 commencing July 1, 1971, to an amount in dollars not
18 to exceed one hundred five point three percent of
19 the budget for the fiscal year commencing July 1,
20 1970, for special education and special services".

21 6. Page 2, line 18, by striking the words "for
22 the school year 1971-1972" and inserting in lieu
23 thereof the words "on the 1971 fall enrollment date".

24 7. Page 2, lines 19 and 20, by striking the
25 words "for the school year 1970-1971" and inserting

Page 4

1 in lieu thereof the words "on the 1970 fall enroll-
2 ment date".

3 8. Page 2, line 23, by inserting after the
4 figure "1971-1972" the words "pursuant to section
5 six (6) of this Act and the income tax distributed
6 for the fiscal year commencing July 1, 1971"

Filed
March 3, 1971

*Senate refused to concur 3/4
House assented 3/5*

HOUSE FILE 121

1 Amend the Senate Amendment, appearing on pages 442
2 and 443 of the House Journal, to House File 121 as follows:

3 1. Line 8, by inserting a period after the word
4 "committee".

5 2. Line 8, by striking the words ", but said".

6 3. By striking lines 9 and 10 and inserting in lieu
7 thereof the following:

8 "As used in this section, the amount raised by the
9 district for the fiscal year commencing July 1, 1970 in-
10 cludes the amount received by the district as its share of
11 the basic school tax levied equally in the basic school tax
12 unit, as provided in section four hundred forty-two point
13 four (442.4) and four hundred forty-two point six (442.6)
14 of the Code, and the amount raised by the district as an
15 additional tax as provided in section four hundred forty-
16 two point seventeen (442.17) of the Code. Subject to the
17 limitations on amounts provided in this Act, the method of
18 levying and distributing the basic school tax shall remain
19 the same for the fiscal year commencing July 1, 1971 as it
20 was for the fiscal year commencing July 1, 1970 and as pro-
21 vided in section four hundred forty-two point four (442.4),
22 four hundred forty-two point six (442.6), and four hundred
23 forty-two point eight (442.8) of the Code.

24 Except as otherwise provided in this Act, the basic
25 school tax levy in each basic school tax unit in the state
26 for the fiscal year commencing July 1, 1971, shall not ex-
27 ceed the basic school tax levy for that basic school tax
28 unit for the fiscal year commencing July 1, 1970, and the
29 additional property tax levy in each school district in
30 the state for the fiscal year commencing July 1, 1971, as
31 provided in section four hundred forty-two point seventeen
32 (442.17) of the Code, shall not exceed the additional
33 property tax levy for that school district for the fiscal
34 year commencing July 1, 1970, and no school district shall
35 levy any other amounts for general fund expenditures for
36 the fiscal year commencing July 1, 1971, in excess of the
37 amounts levied by that district for general fund expendi-
38 tures for the year commencing July 1, 1970.

39 The intent of this Act is to make available to each
40 school district in the state for general fund expenditures
41 for the fiscal year commencing July 1, 1971, an amount
42 received from property and income taxes equal to but not
43 greater than the amount received from property and income
44 taxes by each school district in the state for general fund
45 expenditures for the fiscal year commencing July 1, 1970,
46 except as otherwise provided in case of extraordinary and
47 unusual circumstances, and except as otherwise provided for
48 state equalization aid.

House 5
March 2, 1971

49 4. Lines 14 and 15, by striking the words "forty-five
50 dollars per pupil received in addition to state aid" and
51 inserting in lieu thereof the words "appropriation in sec-
52 tion six (6) of this Act".

53 5. Line 20, by striking the words "and special
54 service" and inserting in lieu thereof the words "and
55 special services expenditures other than administrative
56 costs. The special education and special services expendi-
57 tures other than administrative costs shall be limited for
58 the fiscal year commencing July 1, 1971 to an amount in
59 dollars not to exceed one hundred five point three percent
60 of the budget for the fiscal year commencing July 1, 1970
61 for special education and special services."

62 6. Line 43, by striking the words "for the school
63 year 1971-1972" and inserting in lieu thereof the words
64 "on the 1971 fall enrollment date".

65 7. Lines 44 and 45, by striking the words "for the
66 school year 1970-1971" and inserting in lieu thereof the
67 words "on the 1970 fall enrollment date".

68 8. Line 48, by inserting after the figure "1971-1972"
69 the words "pursuant to section six (6) of this Act and the
70 income tax distributed for the fiscal year commencing July
71 1, 1971".

Filed - *Adopted 3/2*
March 1, 1971

By HOLDEN of Scott, District 75
DEN HERDER of Sioux, District 1
STROMER of Hancock, District 8
GRASSLEY of Butler, District 10
WAUGH of Monona, District 27

Amend the Senate amendment, appearing on pages 442 and
443 of the House Journal, to House File 121 as follows:

1. Line 13, by inserting after the word "status" the
words ", including but not limited to increases in
enrollment."

Filed from the floor and lost
March 2, 1971

ALT of Polk, District 61
WELDEN of Hardin,
District 32

HOUSE CLIP SHEET
Thursday, February 25, 1971

SENATE AMENDMENT TO HOUSE FILE 121

- 1 Amend House File 121 as amended, passed and reprinted by the
2 House as follows:
- 3 1. Page 2A, line 4, by striking the word "received" and
4 inserting in lieu thereof the word "raised".
 - 5 2. Page 2A, by striking lines 7 through 14, inclusive and
6 inserting in lieu thereof: "unless, because of extraordinary
7 and unusual circumstances, the school district receives per-
8 mission from the school budget review committee, but said
9 limitation on the budget certification shall not apply to
10 special education expenditures other than administrative costs.
11 Extraordinary and unusual circumstances for the purpose of
12 this section are circumstances which would materially affect
13 the school district's financial status, which would require
14 significant expenditures in addition to the forty-five dollars
15 per pupil received in addition to state aid and the school
16 board requesting said permission shall have the burden of
17 proof to establish that all available means have been used
18 by it to reduce the cost of the school district."
 - 19 3. Page 2A, line 33, by inserting after the word "education"
20 the words "and special service".
 - 21 4. Page 3A, by striking lines 21 through 25, inclusive, and
22 inserting in lieu thereof the following:
23 "The difference between the amount appropriated under
24 section four hundred forty-two point seven (442.7) of the
25 Code and the amount to be allocated to the local school
26 districts for the fiscal year commencing July 1, 1971, or so
27 much thereof as may be necessary, is appropriated to the school
28 budget review committee. The school budget review committee shall
29 distribute these funds to the various school districts which have
30 an increased fall enrollment in excess of five percent for the
31 school year 1971-1972 over the school year 1970-1971. The
32 school budget review committee shall determine the needs of
33 school districts with increased fall enrollments and shall
34 distribute the funds to each school district on the basis of
35 need as determined by the school budget review committee and
36 on the basis of the number of pupils in excess of the five
37 percent increased fall enrollment, any funds not allocated by
38 the school budget review committee shall revert to the state
39 general fund.
40 However, the maximum to be distributed to a school
41 district under this section shall be computed as follows:
42 1. Determine the number of pupils enrolled in the
43 district for the school year 1971-1972 which is in excess
44 of five percent over the number enrolled in the district for
45 the school year 1970-1971.
46 2. Multiply the number obtained under subsection one (1)
47 by the per pupil average of all state aid distributed for the
48 school year 1971-1972."
 - 49 5. Page 3A, lines 32 and 33, by striking all after the word
50 "state" in line 32 and by striking the word "necessary" in

House 2
Feb. 25, 1971

51 line 33, and inserting in lieu thereof the following: "as
52 determined by the 1971 fall enrollment".
53 6. Page 4A, by striking lines 8 through 10, inclusive, and
54 inserting in lieu thereof the following:
55 "Sec. 7. Shared time students shall be computed on the
56 1971 fall enrollment, and shall participate in the forty-five
57 (45) dollars for each pupil enrolled in a public school in
58 each school district as appropriated in section six (6) of this
59 Act. Shared time students participation shall be counted on
60 the basis of number of hours of instruction in a public school,
61 proportionate to a full-time student enrolled in said district."

Received from the Senate
Filed
February 24, 1971

Concurred in
Adopted as amended 3/2

Senate 4
Feb. 24, 1971

HOUSE FILE 121

1 Amend House File 121 as amended and passed and
2 reprinted by the House, page 4A, by adding after line 10,
3 the following new section and renumbering the remaining
4 sections:
5 "Sec. _____. The administrative costs of the general
6 fund budget in any event may not be increased by more than
7 one and one-half percent."

Filed and Lost
February 23, 1971

By BALLOUN AND SCHABEN

HOUSE FILE 121

1 Amend House File 121, page 3A, line 32, by inserting
2 after the word "state" the following words:
3 "as determined by the 1971 fall enrollment".

Filed and Adopted
February 23, 1971

By DeKOSTER

HOUSE FILE 121

1 Amend the Schools Committee Amendment to page 3A of House
2 File 121, filed February 18, 1971, line 21, by inserting
3 before the period the following: "any funds not allocated by
4 the school budget review committee shall revert to the state
5 general fund".

Filed and Adopted
February 23, 1971

By OLLENBURG

HOUSE FILE 121

1 Amend the Committee on Appropriations amendment,
2 filed February 18, 1971 to House File 121 by adding in
3 line 5 after the word "committee" the words ", but said
4 limitation on the budget certification shall not apply
5 to special education expenditures other than
6 administrative costs".

Filed and Adopted
February 23, 1971

By DODERER

SENATE CLIP SHEET
Tuesday, February 23, 1971

HOUSE FILE 121

1 Amend the Committee on Appropriations amendment
2 filed February 18, 1971 to House File 121, line 9, by
3 striking the words "forty-five" and inserting the
4 words and figure "fifty-five (55)".

Filed - *Last 2/22/71*
February 22, 1971

BY NEU

HOUSE FILE 121

1 Amend the Schools Committee amendment filed
2 February 18, 1971 to page 4A of House File 121 as
3 follows:
4 1. Line 6, by striking the word "only".
5 2. Line 7, by striking the words and figure
6 "forty-five (45)" and inserting in lieu thereof the
7 words and figure "fifty-five (55)".

*Div 1
accepted 2/23*
*Div. 2
Withdrawn 2/23*

Filed
February 22, 1971

By NEU

HOUSE FILE 121

1 Amend House File 121, as amended, passed and reprinted
2 by the House, Page 2A, lines 31, 32, and 33 by striking
3 "on the budget certification shall not apply to special
4 education expenditures other than" and inserting in lieu
5 thereof "shall apply only to".

Filed - *Last 2/23*
February 22, 1971

By ARBUCKLE

Senate 2
Feb. 23, 1971

HOUSE FILE 121

1 Amend House File 121 as amended and passed by the
2 House and reprinted as follows:
3 Page 2A, line 31, by striking "but said limitations on"
4 and all of lines 32 and 33, and inserting in lieu thereof
5 the following: "however, the limitation for special
6 education other than administrative costs shall be one
7 hundred and six percent."

Filed. *Withdrawn 2/23*
February 22, 1971

By BALLOUN

HOUSE FILE 121

1 Amend House File 121, as amended, passed, and
2 reprinted as follows:
3 1. By striking all after the enacting clause and insert-
4 ing in lieu thereof the following:
5 Section 1. There is hereby appropriated from the gen-
6 eral fund of the state to the department of public in-
7 struction for the first year of the biennium beginning
8 July 1, 1971, and ending June 30, 1973, the following
9 amount for the state's equalization aid payment to public
10 school districts as provided in chapter four hundred
11 forty-two (442) of the Code.
12 For the first year of the biennium .. one hundred fifty-
13 one million (\$151,000,000.00) dollars.
14 Sec. 2. No moneys appropriated by this Act shall be
15 used for capital improvements.
16 Sec. 3. The provisions of chapter eight (8) of the
17 Code are hereby made a part of this Act.
18 Sec. 4. Where any laws of the state are in conflict
19 with this appropriation Act, the provisions of this Act
20 shall govern for the first year of the biennium.
21 2. By striking in lines 1, 2 and 3 of the title, the
22 words "provide limitations on the property tax levy for the
23 general fund budget of school districts, county boards of
24 education, and joint boards of education and to".

Filed - *Revised 2/23*
February 22, 1971

By HILL

HOUSE FILE 121

1 Amend House File 121, as amended, passed and
2 reprinted by the House, page 2A, line 33 by inserting
3 after "education" the words "and special service".

Filed. *Adopted 2/25*
February 22, 1971

By ARBUCKLE

Senate 4
Feb. 23, 1971

HOUSE FILE 121
FISCAL NOTE

Date prepared February 22, 1971

Requested by Senator Ollenberg.

Prepared in regard to Amendment by Committee on Schools to H.F. 121, an Act to provide limitations on the property tax levy for the general fund budget of school districts, county boards of education and to make an appropriation to the department of public instruction for allocation to school districts. Following is the fiscal effect in dollars of the legislative proposal as required by Rule 31.

The 40% income tax return to the school districts amounted to approximately \$41,170,000 during 1970-1971. This amount was based on the 1968 income tax which was collected in 1969, certified in March of 1970 and is being paid out to the school districts during the 1970-1971 school year.

Since the net income tax collected in 1970 for 1969 increased 9.18%, it is estimated that the 40% income tax return to school districts for the 1971-1972 school year will increase by approximately 9% or \$3,700,000.

No estimate is available as to the amount of funds which the school budget review committee could distribute in the school year 1971-1972 based on the formula established by this amendment. However, based on statistics obtained from the State Comptroller's Office, had this amendment been in effect for the 1970-1971 school year, the maximum which could have been distributed, based on the formula established by this amendment, would have been approximately \$382,400.

Filed
February 22, 1971

By GERRY D. RANKIN
Legislative Fiscal Director

SENATE CLIP SHEET
Monday, February 22, 1971

HOUSE FILE 121

- 1 Amend House File 121 as amended and passed and
- 2 reprinted by the House by striking from page 2A, line 29
- 3 the word "one" and inserting the word "five".

Filed - *Adopted 2/23*
February 19, 1971

By ARBUCKLE

HOUSE FILE 121

- 1 Amend House File 121, as amended and passed and re-
- 2 printed, page 2A, line 4, by striking the word "received"
- 3 and inserting in lieu thereof the word "raised".

Filed - *Adopted 2/23*
February 19, 1971

By KEITH

HOUSE FILE 121

- 1 Amend House File 121 as amended and passed by the
- 2 House and reprinted as follows:
- 3 Page 2A, line 4, by striking the word "received"
- 4 and inserting the word "raised".

Filed - *Adopted 2/23*
February 19, 1971

By NEU

HOUSE FILE 121

- 1 Amend House File 121 as amended and passed by
- 2 the House and reprinted as follows:
- 3 Page 2A, line 4, by inserting after the word
- 4 "excess" the words and figure One hundred one point
- 5 fifty-eight (101.58%) per cent.

Filed - *Adopted 2/23*
February 19, 1971

By NEU

Senate 4
Feb. 19, 1971

HOUSE FILE 121

1 Amend House File 121, as amended, passed and reprinted by the
2 House, page 2A, by striking lines 7 through 14, inclusive and
3 inserting in lieu thereof: "unless, because of extra-ordinary
4 and unusual circumstances, the school district receives per-
5 mission from the school budget review committee. Extra-ordinary
6 and unusual circumstances for the purpose of this section are
7 circumstances which would materially affect the school district's
8 financial status, which would require significant expenditures
9 in addition to the forty-five dollars per pupil received in
10 addition to state aid and the school board requesting said
11 permission shall have the burden of proof to establish that
12 all available means have been used by it to reduce the cost
13 of the school district."

Filed - *adopted as amended 2/23*
February 18, 1971

By COMMITTEE ON APPROPRIATIONS

HOUSE FILE 121

1 Amend House File 121, as amended and passed, and re-
2 printed by the House, by striking from page 4A, lines 8
3 through 10, inclusive, and inserting in lieu thereof the
4 following:
5 Sec. 7. Shared time students shall be computed on
6 the 1971 fall enrollment, and shall only participate in
7 the forty-five (45) dollars for each pupil enrolled in
8 a public shcool in each school district as appropriated
9 in Sec. 6 of this Act. Shared time students participa-
10 tion shall be counted on the basis of number of hours of
11 instruction in a public school, proportionate to a full
12 time student enrolled in said district.

Filed - *adopted as amended 2/23*
February 18, 1971

By COMMITTEE ON SCHOOLS

SENATE CLIP SHEET
Friday, February 19, 1971

HOUSE FILE 121

1 Amend House File 121, as amended and passed, and re-
2 printed by the House, by striking from page 3A, lines 21
3 through 25, inclusive, and inserting in lieu thereof the
4 following:
5 "The difference between the amount appropriated
6 under section four hundred forty-two point seven (442.7)
7 of the Code and the amount to be allocated to the local
8 school districts for the fiscal year commencing July 1,
9 1971, or so much thereof as may be necessary, is appro-
10 priated to the school budget review committee. The
11 school budget review committee shall distribute these
12 funds to the various school districts which have an in-
13 creased fall enrollment in excess of five percent for the
14 school year 1971-1972 over the school year 1970-1971.
15 The school budget review committee shall determine the
16 needs of school districts with increased fall enrollments
17 and shall distribute the funds to each school district
18 on the basis of need as determined by the school budget
19 review committee and on the basis of the number of
20 pupils in excess of the five percent increased fall en-
21 rollment.
22 However, the maximum to be distributed to a school
23 district under this section shall be computed as follows:
24 1. Determine the number of pupils enrolled in the
25 district for the school year 1971-1972 which is in excess

Page 2

1 of five percent over the number enrolled in the district
2 for the school year 1970-1971.

3 2. Multiply the number obtained under subsection
4 one (1) by the per pupil average of all state aid dis-
5 tributed for the school year 1971-1972."

Filed - *Accepted as amended 2/23*
February 18, 1971

By COMMITTEE ON SCHOOLS

Senate 3
Feb. 22, 1971

HOUSE FILE 121

1 Amend the Committee on Appropriations amendment
2 filed February 18, 1971 to House File 121, by striking
3 lines 1 through 13 inclusive.

Filed - *Withdrawn 2/23*
February 19, 1971

By NEU

HOUSE FILE 121

1 Amend House File 121 as amended and passed by
2 the House and reprinted as follows:
3 Page 3B, by striking lines 36 through 38 and
4 by inserting in lieu thereof the words "districts
5 in the state as state equalization aid, pursuant to
6 provisions of chapter four hundred forty two (442)
of the Code. The remaining".

Filed - *Lost 2/23*
February 19, 1971

By NEU

HOUSE FILE 121

1 Amend House File 121 as amended and passed by
2 the House and reprinted as follows:
3 1. Page 3A, lines 30 and 31, by striking the
4 words and figure "forty-five (45)" and inserting in
5 lieu thereof the words and figure "fifty-five (55)".
6 2. Page 4A, line 2, by striking the words and
7 figure "forty-five (45)" and inserting in lieu thereof
8 the words and figure "fifty-five (55)".

Filed - *Withdrawn 2/23*
February 19, 1971

By NEU

House 6
Feb. 4, 1971

HOUSE FILE 121

1 Amend House File 121 as follows:

2 1. Page 2, by striking the comma from the end of
3 line 5 and inserting in lieu thereof a period.

4 2. Page 2, by striking lines 6 through 17,
5 inclusive, and renumbering the remaining sections.

6 3. Page 2, by striking from line 35 the words "and
7 the school corporation, county auditor, or".

8 4. Page 3, by striking from lines 1 and 2 the words
9 "county board of supervisors has received no notice from
10 the state comptroller allowing the increase;"

11 5. Page 4, by inserting after line 9 the following
12 new section:

13 "A school district which because of special circum-
14 stances has adopted a general fund budget which exceeds
15 the combined amount which may be raised by property
16 taxes and the additional funds which are appropriated
17 pursuant to the provisions of this Act, may request
18 additional state aid from the school budget review com-
19 mittee. Special circumstances for the purposes of this
20 section are circumstances which would materially affect
21 the district's fiscal status, including but not limited
22 to increases in enrollment which would require sig-
23 nificant expenditures in addition to the forty-five
24 dollars per pupil received in additional state aid.
25 If the school budget review committee approves the
26 request for additional state funds, the money shall be
27 paid from funds herein appropriated to the school budget
28 review committee. The state comptroller shall issue
29 a warrant for the amount approved by the school
30 budget review committee.

31 There is appropriated from the general fund of the
32 state to the school budget review committee the sum of
33 five million (5,000,000) dollars, or so much thereof as
34 may be necessary, to carry out the provisions of this
35 section.

Filed - *Withdrawn 2/4*
February 3, 1971

By SCOTT of Cerro Gordo,	District 18
DUNTON of Keokuk,	District 88
COCHRAN of Webster,	District 29
MONROE of Des Moines,	District 92
KINLEY of Polk,	District 66

House 8
Feb. 4, 1971

HOUSE FILE 121

1 Amend House File 121 by inserting after section 1
2 the following new section:
3 Sec. 2. The words in section 1 of this Act "an
4 amount of money to be raised by property taxes for the
5 general fund budget in excess of the amount received
6 by the district for the general fund budget" shall be
7 construed to mean "an amount of money to be raised by
8 property taxes for the general fund budget that will
9 result in a millage rate in excess of the rate for the
10 amount received by the district for the general fund
11 budget".

Filed - *Lost 2/4*
February 3, 1971

By SMALL of Johnson
District 69

HOUSE FILE 121

1 Amend House File 121, Section 1, as adopted, by
2 striking from line 7 the words "in excess of the" and
3 inserting in lieu thereof the words "that will result
4 in a millage rate in excess of the rate for the".

Filed - *Withdrawn 2/4*
February 3, 1971

By SMALL of Johnson
District 69

HOUSE FILE 121

1 Amend House File 121 by inserting after Section
2 1 the following new section:
3 "Sec. 2. For the purposes of this Act, the
4 words in Section 1 as follows: "the amount
5 received by the district for the general fund
6 budget raised by property taxes" shall mean
7 either:
8 (1.) An amount computed by dividing the amount
9 raised by property taxes for the general fund
10 budget for the fiscal year commencing July 1, 1970,
11 by the average daily membership for that fiscal
12 year, and by multiplying that quotient by the
13 projected pupil enrollment for the fiscal year
14 commencing July 1, 1971, or:
15 (2.) The actual dollar amount of the general
16 fund budget raised by property taxes for the
17 fiscal year commencing July 1, 1970, whichever
18 is greater."

Filed - *Lost 2/4*
February 3, 1971

By WILLITS of Polk
District 57

HOUSE CLIP SHEET

Wednesday, February 3, 1971

HOUSE FILE 121

1 Amend the amendment filed by the Committee on
2 Appropriations of January 28, 1971 by striking from
3 line thirteen (13) the words "forty-five (45)" and
4 inserting in lieu thereof the words "fifty-five (55)"
5 and also striking from line twenty-three (23) the
6 words "forty-five (45)" and inserting in lieu thereof
7 the words "fifty-five (55)"

Filed from the floor and Lost
February 2, 1971

By PRIEBE of Kossuth
District 6
DUNTON of Keokuk
District 88

HOUSE FILE 121

1 Amend House File 121 as follows:
2 1. Page 3, line 18, by adding after the word
3 "amount" the words "certified as provided by section
4 four hundred forty-two point five (442.5) of the Code,
5 or an amount"
6 2. Page 3, by striking the period in line 20,
7 and inserting in lieu thereof the words ", whichever
8 is greater."

Filed - Lost 2-4
February 2, 1971

By JESSE of Polk
District 58
KINLEY of Polk
District 66
HILL of Polk
District 62

House 5
Feb. 4, 1971

HOUSE FILE 121

1 Amend House File 121 by inserting after Section
2 1 the following new Section:
3 "Sec. 2. The property tax that may be permitted
4 by the budget review committee under the provisions
5 of Section 1 of this Act in excess of the amount
6 received by a school district for the general fund
7 budget raised by property taxes for the fiscal year
8 commencing July 1, 1970, shall not be authorized
9 until the fund appropriated by this Section is
10 exhausted.

11 A school district which because of special cir-
12 cumstances has adopted a general fund budget which
13 exceeds the combined amount which may be raised by
14 property taxes and the additional funds which are
15 appropriated pursuant to the provisions of this Act,
16 may request additional state aid from the school
17 budget review committee. Special circumstances for
18 the purposes of this Section are circumstances which
19 would materially affect the district's fiscal status,
20 including but not limited to increases in enrollment
21 which would require significant expenditures in
22 addition to the forty-five dollars per pupil received
23 in additional state aid.

24 If the school budget review committee approves the
25 request for additional state funds, the money shall
26 be paid from funds herein appropriated to the school
27 budget review committee. The state comptroller shall
28 issue a warrant for the amount approved by the school
29 budget review committee.

30 There is appropriated from the general fund of
31 the state to the school budget review committee the
32 sum of five million (5,000,000) dollars, or so much
33 thereof as may be necessary, to carry out the pro-
34 visions of this Section."

Filed - *Lant 2/4*
February 3, 1971

By JESSE of Polk, District 58
SCOTT of Cerro Gordo, District 18
MONROE of Des Moines, District 92
KINLEY of Polk, District 66

HOUSE FILE 121

1 Amend the Taylor Amendment to House File 121 (filed February 1)
2 by striking all of lines 4 and 5 and inserting in lieu
3 thereof the following:

4 "When determining the 1971 fall enrollment, all
5 shared-time students shall be counted in the same manner
6 as they were counted in 1970 fall enrollment."

Filed - *Wichdram 2/4*
February 3, 1971

By BLOUIN of Dubuque
District 49

House 2
Feb. 3, 1971

HOUSE FILE 121

1 Amend the Willits Amendment to House File 121,
2 filed February 1, 1971, by striking from line 5 the
3 word "corporation" and inserting in lieu thereof the
4 word "district".

Filed - *Withdrawn 2/4*
February 2, 1971

By WILLITS of Polk
District 57

HOUSE FILE 121

1 Amend the Committee on Appropriations Amendment,
2 by Camp filed January 28 by striking the quotation
3 marks in line 27 and inserting in lieu thereof, the
4 following: The comptroller shall issue a warrant
5 to school districts upon certification by each school
6 district of the amount of interest incurred by that
7 district as a direct result of any late payments
8 required to be made by this Act. An amount is hereby
9 appropriated from the general fund to accomplish the
10 purpose of this section."

Filed - *Lost 2/4*
February 2, 1971

By KENNEDY of Chickasaw
District 11

HOUSE FILE 121

1 Amend House File 121 as follows:
2 1. Page 2, by inserting after Section 2 a new section
3 and renumbering subsequent sections, as follows:
4 "Section 3. The provisions of this bill, other than
5 the section making a general appropriation, shall not
6 apply to school districts located in cities of more than
7 60,000 persons, based on 1970 census figures."

Filed - *Lost 2/4*
February 2, 1971

By SCHWIEGER of Black Hawk
District 40
UBAN of Black Hawk
District 38

House 3
Feb. 3, 1971

HOUSE FILE 121

1 Amend House File 121 as follows:
2 1. Page 2, by striking the comma from
3 the end of line 5 and inserting in lieu there-
4 of a period.
5 2. Page 2, by striking lines 6 through
6 17, inclusive, and renumbering the remaining
7 sections.
8 3. Page 2, by striking from line 35 the
9 words "and the school corporation, county
10 auditor, or".
11 4. Page 3, by striking from lines 1 and
12 2 the words "county board of supervisors has
13 received no notice from the state comptroller
14 allowing the increase;".
15 5. Page 4, by inserting after line 9 the
16 following new section:
17 "A school district which because of
18 special circumstances has adopted a budget for
19 general fund expenditures which exceeds the
20 combined amount which may be raised by proper-
21 ty taxes and the additional funds which are
22 appropriated pursuant to the provisions of
23 this Act, may request additional state aid
24 from the school budget review committee. If
25 the school budget review committee approves
26 the request for additional state funds, the
27 money shall be paid from funds herein appro-
28 priated to the school budget review committee.
29 The state comptroller shall issue a warrant
30 for the amount approved by the school budget
31 review committee.
32 There is appropriated from the general
33 fund of the state to the school budget review
34 committee the sum of five million (5,000,000) dollars,
35 or so much thereof as may be necessary, to carry out
36 the provisions of this section."

Filed - *Withdrawn 2/4*
February 2, 1971

By SCOTT of Cerro Gordo	District 18
DUNTON of Keokuk	District 88
COCHRAN of Webster	District 29
MONROE of Des Moines	District 92
KINLEY of Polk	District 66

House 4
Feb. 3, 1971

HOUSE FILE 121

- 1 Amend House File 121 as follows:
- 2 1. Page 2, by adding in line 1 after the words
- 3 "of this state" the words "spending more than the 1970-
- 4 1971 school year state average per pupil cost."
- 5 2. Page 3, by adding in line 18 after the words
- 6 "each school district" the words "spending more than the
- 7 1970-1971 school year state average per pupil cost."

Filed - *Withdrawn 2/4*
February 2, 1971

By SCHWIEGER of Black Hawk
District 40
UBAN of Black Hawk
District 38

HOUSE FILE 121

- 1 Amend House File 121 as follows:
- 2 1. Page 2, line 24, by inserting preceding the
- 3 period the following: "but said limitation on the
- 4 budget certification shall not apply to special
- 5 education expenditures other than administrative
- 6 costs".

Filed - *Adopted 2/4*
February 2, 1971

By EWELL of Black Hawk
District 39
LIPSKY of Linn
District 47
NIELSEN of Shelby
District 53
DUNTON of Keokuk
District 88

HOUSE FILE 121

- 1 Amend House File 121 as follows:
- 2 1. Page 2, by striking all of lines 18 through 24, and
- 3 renumbering the remaining sections.

Filed - *Withdrawn 2/4*
February 2, 1971

By COCHRAN of Webster
District 29

House 5
Feb. 3, 1971

HOUSE FILE 121

1 Amend the Taylor Amendment to House File 121 (filed February 1)
2 by striking all of lines 4 and 5 and inserting in lieu
3 thereof the following:
4 "When determining the 1971 fall enrollment, all
5 shared-time students shall be counted for that portion
6 of a student equivalent to the amount of shared time
7 these students spend in public schools."

Filed - *Withdrawn 2/4*
February 2, 1971

By BLOUIN of Dubuque
District 49

HOUSE FILE 121

1 Amend the Blouin Amendment to House File 121 (filed February 1)
2 by striking all of lines 25-28 and inserting in lieu
3 thereof the following:
4 "When determining the 1971 fall enrollment, all
5 shared-time students shall be counted for that portion
6 of a student equivalent to the amount of shared-time
7 these students spend in public shcools."

Filed - *Withdrawn 2/4*
February 2, 1971

By BLOUIN of Dubuque
District 49

HOUSE FILE 121

1 Amend the Scott et al. amendment to House File 121
2 by adding the following new paragraph to numbered para-
3 graph 5 thereof:
4 "Special circumstances for the purpose of this
5 section are circumstances which would materially affect
6 the district's fiscal status, including but not limited
7 to increases in enrollment which would require significant
8 expenditures in addition to the forty-five dollars per
9 pupil received in additional state aid."

Filed - ~~By~~ *Withdrawn 2/4*
February 2, 1971

By JESSE of Polk
District 58

HOUSE CLIP SHEET
Thursday, March 11, 1971

*Senate adopted 3/11
House 3/11*

REPORT ON CONFERENCE COMMITTEE
(HOUSE FILE 121)

1 To the President of the Senate and the Speaker of the House of
2 Representatives:

3 We, the undersigned members of the conference
4 committee appointed to consider the difference between
5 the Senate and the House of Representatives on House
6 File 121, a bill for an act to provide limitations
7 on the property tax levy for the general fund budget
8 of school districts, county boards of education, and
9 joint boards of education and to make an appropriation
10 to the department of public instruction for alloca-
11 tion to school districts, respectfully submit the
12 following recommendations:

13 1. That the House recede from its amendment to
14 the Senate amendment.

15 2. That the Senate recede from its amendment to
16 the bill as amended and passed by the House.

17 3. That House File 121, as amended, passed, and
18 reprinted by the House. be further amended as follows:

19 a. Page 2A, line 1, by striking the word "A" and
20 inserting in lieu thereof the words "except as pro-
21 vided for special education expenditures in section
22 three (3) of this Act, a".

23 b. Page 2A, by striking lines 7 through 14, inclu-
24 sive, and inserting in lieu thereof the following:

25 "unless, because of extraordinary and unusual
26 circumstances, the school district receives permis-
27 sion from the school budget review committee.

28 As used in this section, the amount received by
29 the district for the fiscal year commencing July 1,
30 1970, includes the amount received by the district
31 as its share of the basic school tax levied equally
32 in the basic school tax unit, as provided in sections
33 four hundred forty-two point four (442.4) and four
34 hundred forty-two point six (442.6) of the Code, and
35 the amount raised by the district as an additional
36 tax as provided in section four hundred forty-two
37 point seventeen (442.17) of the Code. Subject to
38 the limitations on amounts provided in this Act, the
39 method of levying and distributing the basic school
40 tax shall remain the same for the fiscal year
41 commencing July 1, 1971, as it was for the fiscal
42 year commencing July 1, 1970, and as provided in
43 sections four hundred forty-two point four (442.4),
44 four hundred forty-two point six (442.6), and four
45 hundred forty-two point eight (442.8) of the Code.

House 2
March 11, 1971

46 The amount of the basic school tax levied in each
47 basic school tax unit in the state for the fiscal
48 year commencing July 1, 1971, shall be the same amount
49 as the basic school tax levied for that basic school
50 tax unit for the fiscal year commencing July 1, 1970,
51 and except as otherwise provided in this Act, the
52 amount of additional money to be provided by a prop-
53 erty tax levy in each school district in the state
54 for the fiscal year commencing July 1, 1971, as
55 provided in section four hundred forty-two point
56 seventeen (442.17) of the Code, shall not exceed the
57 amount of additional money provided by the property
58 tax levied for that school district for the fiscal
59 year commencing July 1, 1970, and no school district
60 shall levy any other amounts for general fund ex-
61 penditures for the fiscal year commencing July 1,
62 1971, in excess of the amounts levied by that dis-
63 trict for general fund expenditures for the year
64 commencing July 1, 1970.

65 The intent of this Act is to make available to
66 each school district in the state for general fund
67 expenditures for the fiscal year commencing July 1,
68 1971, an amount received from property and income
69 taxes equal to but not greater than the amount received
70 from property and income taxes by each school district
71 in the state for general fund expenditures for the
72 fiscal year commencing July 1, 1970, except as
73 otherwise provided in case of special education,
74 extraordinary and unusual circumstances, and state
75 aid.

76 Extraordinary and unusual circumstances for the
77 purpose of this section are circumstances which
78 materially affect the school district's financial
79 status and which will require significant expendi-
80 tures in addition to the moneys received from the
81 property tax levy and income tax distributed pur-
82 suant to this Act and the appropriation in section
83 six (6) of this Act. The school board requesting
84 permission shall have the burden of proof to establish
85 that all available means have been used by it to
86 reduce the costs of the school district.

87 The limitations imposed in this Act shall apply
88 to a school district which has reorganized since
89 July 1, 1970, but the limitation for the reorgan-
90 ized district shall be based upon the combined general
91 fund budgets of the school district involved in the
92 reorganization."

93 c. Page 2A, line 25, by inserting after the word
94 "joint" the word "county"..

95 d. Page 2A, line 27, by inserting after the fig-
96 ure "1971," the words and figures "or the fiscal year
97 commencing January 1, 1972,".

98 e. Page 2A, line 31, by inserting after the figure
99 "1970," the following:

100 "or the fiscal year commencing January 1, 1971.

101 In lieu of the limitations provided in section
102 one (1) of this Act and in this section, expendi-
103 tures for special education other than administrative
104 expenditures are subject to the following limita-
105 tions:

106 1. A school district, county board of education,
107 or joint county board of education shall not certify
108 for the general fund budget for such such special educa-
109 tion expenditures for the fiscal year commencing July
110 1, 1971, or January 1, 1972, an amount per pupil
111 receiving special education in excess of one hundred
112 five and three-tenths percent of the per pupil expen-
113 diture certified for such special education expendi-
114 tures for the fiscal year beginning July 1, 1970,
115 or January 1, 1971, for use in existing programs for
116 the number of pupils receiving benefits therefrom
117 on the 1970 fall enrollment date.

118 2. In addition to the amounts provided in sub-
119 section one (1) of this section, and notwithstanding
120 the limitations otherwise provided in this Act, a
121 school district, county board of education, or joint
122 county board of education may certify and receive
123 additional moneys to expand special education programs
124 for the fiscal year commencing July 1, 1971, or Janu-
125 ary 1, 1972. However, this exception applies only
126 to those special education programs or courses which
127 would have qualified for state reimbursement pursuant
128 to chapter two hundred eighty-one (281) of the Code,
129 as interpreted by the rules and regulations of the
130 state department of public instruction effective on
131 July 1, 1970.

132 3. If, for the 1971-1972 school year, repsonsi-
133 bility for a special education pupil is transferred
134 from a school district to a county or joint county
135 board of education, or from a county or joint county
136 board of education to a school district, the moneys
137 budgeted for that pupil shall be transferred to the
138 district or board which accepts responsibility for
139 the pupil, or a proportionate amount shall be trans-
140 ferred if the change is made during the school year."

141 f. Page 2A, line 31, by striking the words "but
142 said limitation on".

143 g. Page 2A, by striking lines 32 and 33.

144 h. Page 3A, line 3, by inserting after the word
145 "joint" the word "county".

146 i. Page 3A, by inserting in line 5 after the
147 figure "1971," the words and figures "or the fiscal
148 year commencing January 1, 1972,".

149 j. Page 3A, line 7, by inserting after the word
150 "Act" the words ", other than the limitations re-
151 lating to special education expenditures".

152 k. Page 3A, line 11, by inserting after the word
153 "joint" the word "county".

154 l. Page 3A, by striking lines 21 through 25,
155 inclusive, and inserting in lieu thereof the follow-
156 ing:

157 "The difference between the amount appropriated
158 under section four hundred forty-two point seven
159 (442.7) of the Code and the amount to be allocated
160 to the local school districts for the fiscal year
161 commencing July 1, 1971, is appropriated to the school
162 budget review committee. The school budget review
163 committee shall distribute these funds to the various
164 school districts which have an increased public school
165 fall enrollment in excess of five percent for the
166 school year 1971-1972 over the school year 1970-1971.
167 The school budget review committee shall determine
168 the needs of school districts with increased fall
169 enrollments and shall distribute the funds to each
170 school district on the basis of need as determined
171 by the school budget review committee and on the basis
172 of the number of pupils in excess of the five percent
173 increased fall enrollment, and any funds not allocated
174 by the school budget review committee shall revert
175 to the general fund as of June 30, 1972.

176 However, the maximum to be distributed to a school
177 district under this section shall be computed as
178 follows:

179 1. Determine the number of public school pupils
180 enrolled in the district on the 1971 fall enroll-
181 ment date which is in excess of five percent over
182 the number enrolled in the district on the 1970 fall
183 enrollment date.

184 2. Multiply the number obtained under subsection
185 one (1) of this section by the per pupil average of
186 all state aid distributed for the school year 1971-
187 1972 pursuant to section six (6) of this Act and the
188 income tax distributed pursuant to section five (5)
189 of this Act, for the fiscal year commencing July 1,
190 1971."

191 m. Page 3A, lines 32 and 33, by striking the
192 words "or so much thereof as may be necessary" and
193 inserting in lieu thereof the words "as determined
194 by 1971 public school fall enrollment".

195 n. Page 4A, line 7, by inserting after the word
196 "basis" the words ", except that the forty-five dollars
197 per pupil shall be distributed in three equal payments
198 beginning with the second quarter".

199 o. Page 4A, by striking lines 8 through 10,
200 inclusive, and inserting in lieu thereof the follow-
201 ing:

202 "Sec. 7. Shared time students shall be computed
203 on the 1971 public school fall enrollment, and shall
204 participate in the forty-five dollars for each pupil
205 enrolled in a public school in each school district
206 as appropriated in section six (6) of this Act.
207 Shared time student participation shall be counted
208 on the basis of number of hours of instruction in
209 a public school proportionate to a full-time student
210 enrolled in the district."

211 p. Page 1, amend the title by inserting in line
212 3 after the word "joint" the word "county".

On the part of the Senate: On the part of the House:

KEITH, CHAIRMAN
DeKOSTER
OLLENBURG
GAUDINEER

HOLDEN, CHAIRMAN
DEN HERDER
GRASSLEY
RADL