

FEB 20 1998
WAYS AND MEANS

HOUSE FILE 2383
BY GRUNDBERG and METCALF

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing school districts with additional taxing
2 authority to fully fund the instructional support program.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HT 2383

1 Section 1. Section 257.20, subsection 2, Code 1997, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. c. If the department of education prorates
4 the amount of the instructional support state aid paid to each
5 district pursuant to paragraph "b", the board of directors of
6 a district shall be authorized to impose an additional
7 instructional support property tax, or a combination of an
8 additional instructional support property tax and an
9 additional instructional support income surtax, that would
10 raise an amount calculated by the department of management to
11 equal the difference between what the district would be
12 entitled to receive if the instructional support levy were
13 fully funded pursuant to subsection 1, and the amount of the
14 prorated state aid calculated pursuant to paragraph "b".

15 The additional taxing authority pursuant to this paragraph
16 shall be granted for each budget year in which a prorated
17 state aid payment is received, for a period not to exceed the
18 duration of the underlying instructional support program. The
19 amount of additional instructional support property tax and
20 additional instructional support income surtax, if imposed,
21 may be determined by the board of directors in a different
22 proportion than for the instructional support property tax and
23 instructional support income surtax imposed for the underlying
24 instructional support program. Certification procedures
25 regarding imposition of additional instructional support
26 property tax or additional instructional support income surtax
27 shall be as provided in sections 257.19 and 257.25. The
28 payments shall be calculated, paid, and deposited at the same
29 time and in the same manner as provided in sections 257.21
30 through 257.26.

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EXPLANATION

32 This bill provides school districts receiving a prorated
33 instructional support state aid payment with additional taxing
34 authority to fully fund the instructional support program.
35 The bill provides that the board of directors of a school

1 district shall be authorized to impose an additional
 2 instructional support property tax, or a combination of an
 3 additional instructional support property tax and an
 4 additional instructional support income surtax, in an amount
 5 calculated by the department of management to equal the
 6 difference between what the district would be entitled to
 7 receive if the instructional support levy were fully funded
 8 pursuant to Code section 257.20, subsection 1, and the amount
 9 of the prorated state aid calculated pursuant to Code section
 10 257.20, subsection 2, paragraph "b".

11 The bill provides that the additional taxing authority
 12 shall be granted for each budget year in which a prorated
 13 state aid payment is received, for a period not to exceed the
 14 duration of the underlying instructional support program, and
 15 that the amount of additional instructional support property
 16 tax and additional instructional support income surtax, if
 17 imposed, may be determined by the board of directors in a
 18 different proportion than the underlying instructional support
 19 property tax and income surtax amounts. The bill provides
 20 that certification procedures regarding imposition of the
 21 additional tax shall be the same as for regular instructional
 22 support funding.

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