

House File 359 - Introduced

HOUSE FILE 359

BY HEATON

A BILL FOR

1 An Act relating to school district transportation costs by
2 authorizing a school district to impose a transportation
3 cost supplemental levy following approval at election and
4 including applicability provisions.

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

1 Section 1. NEW SECTION. 298.17 Transportation cost
2 supplemental levy — election.

3 1. In order to remove school district transportation costs
4 from the state school foundation program, following approval at
5 election under subsection 2, the board of directors of a school
6 district may certify for levy by April 15 of the school year
7 preceding the budget year, a tax on all taxable property in the
8 school district for a transportation cost supplemental levy.

9 2. *a.* The board of directors of a school district may, on
10 its own motion, or shall, upon receipt of a petition signed
11 by eligible electors equal in number to at least twenty-five
12 percent of the number of voters who voted at the last preceding
13 regular school election, direct the county commissioner of
14 elections to submit to the registered voters of the school
15 district the question of whether to levy the transportation
16 cost supplemental tax not to exceed an amount authorized
17 under subsection 3. The question shall be submitted at an
18 election held on a date specified in section 39.2, subsection
19 4, paragraph "c".

20 *b.* If a majority of the votes cast upon the proposition is
21 in favor of the proposition, the board shall annually certify
22 the amount required for a fiscal year to the county board of
23 supervisors. The board of supervisors shall levy the amount
24 certified. The amount shall be placed in the transportation
25 cost account in the general fund of the district and shall be
26 used only for the purposes specified in this section.

27 *c.* The proposition to levy the transportation cost
28 supplemental tax is not affected by a change in the boundaries
29 of a school district, except as otherwise provided in this
30 section. If each district involved in school reorganization
31 under chapter 275 has adopted the transportation cost
32 supplemental tax, and if the voters have not voted upon the
33 proposition to levy the transportation cost supplemental tax
34 in the reorganized district, the existing transportation
35 cost supplemental tax shall be in effect for the reorganized

1 district for the least amount that has been approved in any of
2 the districts and until discontinued pursuant to this section.

3 *d.* Once approved at an election, the authority of the board
4 to levy and collect the transportation cost supplemental tax
5 shall continue until the board votes to rescind the levy and
6 collection of the tax or the voters of the school district
7 by majority vote approve the discontinuance of the levy and
8 collection of the tax. The tax shall be discontinued in the
9 manner provided for imposition of the tax under this section.

10 3. The amount certified by a school district for levy
11 under this section for a school budget year shall not exceed
12 an amount equal to the district's actual cost for all children
13 transported for the budget year preceding the base year
14 pursuant to section 285.1, subsection 12, less the amount
15 received for transporting nonpublic school pupils under section
16 285.1. However, such resulting amount shall be reduced by
17 the amount of transportation assistance aid received by the
18 district under section 257.31, subsection 17, for the same
19 budget year, if applicable.

20 4. *a.* Revenues received by a school district from a levy
21 imposed under this section shall be expended only for the
22 transportation costs of the district including but not limited
23 to the cost of repairing, maintaining, and fueling school
24 district transportation equipment and school buses, as defined
25 in section 321.1, subsection 69.

26 *b.* If a school district imposes the levy under this section
27 for a budget year, except for transportation assistance
28 aid received under section 257.31, subsection 17, and
29 notwithstanding any provision of law to the contrary, the
30 school district shall not use school district general fund
31 revenues that are outside the district's transportation cost
32 account for any purpose designated under paragraph "a" for that
33 same budget year.

34 5. Except for an adjustment in the amount certified for
35 levy under subsection 3, imposition of a transportation cost

1 supplemental levy under this section shall not affect a school
2 district's eligibility for transportation assistance under
3 section 257.31, subsection 17.

4 6. Revenues received by a school district under this section
5 are miscellaneous income and shall not be included in district
6 cost.

7 Sec. 2. APPLICABILITY. This Act applies to school budget
8 years beginning on or after July 1, 2016.

9 EXPLANATION

10 The inclusion of this explanation does not constitute agreement with
11 the explanation's substance by the members of the general assembly.

12 This bill authorizes the board of directors of a school
13 district, following voter approval, to certify for levy a
14 tax on all taxable property in the school district for a
15 transportation cost supplemental levy.

16 The board of directors of a school district may, on its
17 own motion, or shall, upon receipt of a petition signed by
18 eligible electors equal in number to at least 25 percent of
19 the number of voters who voted at the last preceding school
20 election, direct the county commissioner of elections to submit
21 to the registered voters of the school district the question of
22 whether to levy the transportation cost supplemental tax. If a
23 majority of the votes cast upon the proposition is in favor of
24 the proposition, the board shall annually certify the amount
25 required for a fiscal year to the county board of supervisors.
26 The amount collected from the levy shall be placed in the
27 transportation cost account in the general fund of the district
28 and shall be used only for the purposes specified in the bill.
29 Once approved at an election, the authority of the board to
30 levy and collect the transportation cost supplemental tax
31 shall continue until the board votes to rescind the levy and
32 collection of the tax or the voters of the school district
33 by majority vote approve the discontinuance of the levy and
34 collection of the tax.

35 The amount certified by a school district for levy for a

1 school budget year shall not exceed an amount equal to the
2 district's actual cost for all children transported for the
3 budget year preceding the base year, less the amount received
4 for transporting nonpublic school pupils. The bill provides,
5 however, that such resulting amount shall be reduced by
6 the amount of transportation assistance aid received by the
7 district under Code section 257.31(17) for the same budget
8 year, if applicable.

9 The bill specifies that revenues received by a school
10 district from a levy imposed under the bill shall be expended
11 only for the transportation costs of the district, including
12 but not limited to the cost of repairing, maintaining, and
13 fueling school district transportation equipment and school
14 buses. The bill provides that except for an adjustment in
15 the amount that may be certified for levy, imposition of a
16 transportation supplemental levy does not affect a school
17 district's eligibility for transportation assistance under Code
18 section 257.31(17).

19 The bill provides that if a school district imposes the
20 transportation cost supplemental levy for a budget year,
21 except for transportation assistance aid received under Code
22 section 257.31, and notwithstanding any provision of law to the
23 contrary, the school district may not use the school district's
24 general fund revenues that are outside the district's
25 transportation cost account for any purpose designated under
26 the bill for that same budget year.

27 The bill specifies that revenues received by a school
28 district from a transportation cost supplemental levy are
29 miscellaneous income and shall not be included in district
30 cost.

31 The bill applies to school budget years beginning on or after
32 July 1, 2016.