

House File 2091 - Introduced

HOUSE FILE 2091

BY ISENHART

A BILL FOR

1 An Act relating to the permissible use of funding from the
2 property tax equity and relief fund.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 257.4, subsection 1, paragraph b, Code
2 2020, is amended to read as follows:

3 b. (1) For the budget year beginning July 1, 2008, and
4 succeeding budget years, the department of management shall
5 annually determine an adjusted additional property tax levy and
6 a statewide maximum adjusted additional property tax levy rate,
7 not to exceed the statewide average additional property tax
8 levy rate, calculated by dividing the total adjusted additional
9 property tax levy dollars statewide by the statewide total
10 net taxable valuation. For purposes of this paragraph, the
11 adjusted additional property tax levy shall be that portion of
12 the additional property tax levy corresponding to the state
13 cost per pupil multiplied by a school district's weighted
14 enrollment, and then multiplied by one hundred percent less the
15 regular program foundation base per pupil percentage pursuant
16 to [section 257.1](#), and then reduced by the amount of the
17 property tax replacement payment to be received under section
18 257.16B and the amount of the foundation base supplement
19 payment to be received under [section 257.16D](#). The Subject
20 to the adjustment and limitation under subparagraph (2), the
21 district shall receive adjusted additional property tax levy
22 aid in an amount equal to the difference between the adjusted
23 additional property tax levy rate and the statewide maximum
24 adjusted additional property tax levy rate, as applied per
25 thousand dollars of assessed valuation on all taxable property
26 in the district. The statewide maximum adjusted additional
27 property tax levy rate shall be annually determined by the
28 department taking into account amounts allocated pursuant to
29 section 257.15, subsection 4, and the balance of the property
30 tax equity and relief fund created in [section 257.16A](#) at the
31 end of the calendar year.

32 (2) For school budget years beginning on or after July
33 1, 2021, if the board of directors of a school district
34 has adopted and filed with the department of management on
35 or before March 1 preceding the budget year a resolution

1 authorizing the expenditure of funds from the property tax
2 equity and relief fund under section 257.16A, subsection 2A,
3 for school-based mental health and behavioral services, the
4 amount of adjusted additional property tax levy aid otherwise
5 to be received by the school district shall be reduced by the
6 amount of funding approved for expenditure in the resolution
7 and the amount so approved shall instead be paid to the school
8 district as miscellaneous income for the applicable budget year
9 to be used as provided in section 257.16A, subsection 2A.

10 Sec. 2. Section 257.16A, Code 2020, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 2A. a. For budget years beginning on
13 or after July 1, 2021, the board of directors of a school
14 district that receives moneys from the property tax equity
15 and relief fund may annually by resolution adopted and filed
16 with the department of management, and following a public
17 hearing and subject to the limitations of this subsection,
18 approve the use of a portion of the amounts received for
19 school-based mental health and behavioral services provided
20 through attendance centers in the school district. The maximum
21 amount of funding from the property tax equity and relief fund
22 that may be approved by the board of directors for school-based
23 mental health and behavioral services is fifty percent of the
24 difference between the amount received by the school district
25 in the budget year minus the amount received by the school
26 district for the budget year beginning July 1, 2020.

27 b. For purposes of this subsection, "*school-based mental*
28 *health and behavioral services*" means school-based mental health
29 projects and behavioral issue services, mental health and
30 behavioral assessments, and purposes related to the furtherance
31 of the children's behavioral health care service domains
32 identified in section 331.397A, subsection 4, including staff
33 costs related to such services.

34

EXPLANATION

35

The inclusion of this explanation does not constitute agreement with

H.F. 2091

1 the explanation's substance by the members of the general assembly.

2 School districts with adjusted additional property tax levy
3 rates that exceed the statewide maximum adjusted additional
4 property tax levy rate are eligible to receive adjusted
5 additional property tax levy aid appropriated from the property
6 tax equity and relief (PTER) fund, which consists of a standing
7 annual appropriation from the general fund of the state and
8 specified amounts of sales and use tax revenues from the secure
9 an advanced vision for education (SAVE) fund. The adjusted
10 additional property tax levy aid is used to lower the school
11 district's adjusted additional property tax levy rate to the
12 statewide maximum adjusted additional property tax levy rate.

13 For school budget years beginning on or after July 1,
14 2021, this bill authorizes those eligible school districts
15 to authorize the expenditure of funds from the PTER fund for
16 "school-based mental health and behavioral services", as
17 defined in the bill. The annual authorization to expend such
18 funds must be by resolution of the board and must be preceded
19 by a public hearing. The maximum amount of the funding from
20 the PTER fund that may be approved for school-based mental
21 health and behavioral services is 50 percent of the difference
22 between the amount received by the school district in the
23 budget year minus the amount received by the school district
24 for the budget year beginning July 1, 2020.