LEGISLATURE OF NEBRASKA ONE HUNDRED FIFTH LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 265

Introduced by Friesen, 34.

Read first time January 11, 2017

Committee: Education

- 1 A BILL FOR AN ACT relating to the Tax Equity and Educational
- 2 Opportunities Support Act; to amend section 79-1022, Revised
- 3 Statutes Cumulative Supplement, 2016; to provide for a minimum
- 4 amount of state aid to be distributed to each school district; and
- 5 to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

LB265 2017

Section 1. Section 79-1022, Revised Statutes Cumulative Supplement,

- 2 2016, is amended to read:
- 3 79-1022 (1)(a) (1) On or before March 1 of each year for each
- 4 ensuing fiscal year, the department shall determine the amounts to be
- 5 distributed to each local system and each district for the ensuing school
- 6 fiscal year pursuant to the Tax Equity and Educational Opportunities
- 7 Support Act and shall certify the amounts to the Director of
- 8 Administrative Services, the Auditor of Public Accounts, each learning
- 9 community for school fiscal years prior to school fiscal year 2017-18,
- 10 and each district. Except as otherwise provided in this section, the
- 11 amount to be distributed to each district from the amount certified for a
- 12 local system shall be proportional based on the formula students
- 13 attributed to each district in the local system. For school fiscal years
- 14 prior to school fiscal year 2017-18, the amount to be distributed to each
- 15 district that is a member of a learning community from the amount
- 16 certified for the local system shall be proportional based on the formula
- 17 needs calculated for each district in the local system. On or before
- 18 March 1 of each year for each ensuing fiscal year, the department shall
- 19 report the necessary funding level for the ensuing school fiscal year to
- 20 the Governor, the Appropriations Committee of the Legislature, and the
- 21 Education Committee of the Legislature. The report submitted to the
- 22 committees of the Legislature shall be submitted electronically. Except
- 23 as otherwise provided in this subsection, certified state aid amounts,
- 24 including adjustments pursuant to section 79-1065.02, shall be shown as
- 25 budgeted non-property-tax receipts and deducted prior to calculating the
- 26 property tax request in the district's general fund budget statement as
- 27 provided to the Auditor of Public Accounts pursuant to section 79-1024.
- 28 (b) Notwithstanding any other provision of the act, the amounts to
- 29 <u>be distributed to each local system under the act and certified pursuant</u>
- 30 to this section shall be equal to at least:
- 31 (i) One thousand five hundred dollars per formula student for school

- 1 fiscal year 2018-19;
- 2 (ii) Two thousand five hundred dollars per formula student for
- 3 school fiscal year 2019-20;
- 4 (iii) Three thousand five hundred dollars per formula student for
- 5 school fiscal year 2020-21;
- 6 (iv) Four thousand five hundred dollars per formula student for
- 7 school fiscal year 2021-22; and
- 8 <u>(v) Five thousand five hundred dollars per formula student for</u>
- 9 school fiscal year 2022-23 and each school fiscal year thereafter.
- 10 (2) Except as provided in this subsection, subsection (8) of section
- 11 79-1016, and sections 79-1005, 79-1033, and 79-1065.02, the amounts
- 12 certified pursuant to subsection (1) of this section shall be distributed
- in ten as nearly as possible equal payments on the last business day of
- 14 each month beginning in September of each ensuing school fiscal year and
- 15 ending in June of the following year, except that when a school district
- 16 is to receive a monthly payment of less than one thousand dollars, such
- 17 payment shall be one lump-sum payment on the last business day of
- 18 December during the ensuing school fiscal year.
- 19 Sec. 2. Original section 79-1022, Revised Statutes Cumulative
- 20 Supplement, 2016, is repealed.