

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
76th Oregon Legislative Assembly
2011 Regular Session
Legislative Revenue Office

Bill Number:	SB 248
Revenue Area:	School Finance
Economist:	Dae Baek
Date:	2/23/2011

Measure Description: Extends for three school years the applicability of law that requires school districts to offer half-day kindergarten and allows school districts and public charter schools to offer supplemental kindergarten. Requires school districts to offer full-day kindergarten beginning with the 2015-16 school year. Adds kindergarten in the definition of a remote small elementary school. Removes the requirement that aggregate days membership of kindergarten pupils be calculated on the basis of a half-day program, beginning with the 2015-16 State School Fund distribution.

Revenue Impact (in \$Millions): None

Impact Explanation: This bill extends for three school years the applicability of law that requires school districts to offer half-day kindergarten and allows school districts and public charter schools to offer supplemental kindergarten. It means the current school funding formula will not change until the end of the 2014-15 school year. This bill also directs that the aggregate days membership of kindergarten pupils be calculated as any other graders, starting from the 2015-16 school year, meaning that kindergarten students will have the same weights as other graders in school fund distribution purpose. However, this change will not add to or subtract from available resources for State School Fund distribution.

Creates, Extends, or Expands Tax Expenditure: Yes No