

House Bill 2169

Sponsored by Representative BUCKLEY, Senator BATES (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Excludes amount of local option taxes received by school district from description of Local Revenues for purposes of State School Fund distributions if 25 percent or more of students in school district are eligible for free or reduced-price lunches under federal law.

A BILL FOR AN ACT

1
2 Relating to State School Fund distributions; amending ORS 327.011.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 327.011 is amended to read:

5 327.011. For the purpose of State School Fund distributions for school districts:

6 (1) Local Revenues are the total of the following:

7 (a) The amount of revenue offset against local property taxes as determined by the Department
8 of Revenue under ORS 311.175 (3)(a)(A).

9 (b) The amount of property taxes actually received by the district, including penalties and in-
10 terest on taxes.

11 (c) The amount of revenue received by the district from the Common School Fund under ORS
12 327.403 to 327.410.

13 (d) The amount of revenue received by the district from the county school fund.

14 (e) The amount of revenue received by the district from the 25 percent of federal forest reserve
15 revenues required to be distributed to schools by ORS 294.060 (1).

16 (f) The amount of revenue received by the district from state managed forestlands under ORS
17 530.115 (1)(b) and (c).

18 (g) Moneys received in lieu of property taxes.

19 (h) Federal funds received without specific application by the school district and that are not
20 deemed under federal law to be nonsupplantable.

21 (i) Any positive amount obtained by subtracting the operating property taxes actually imposed
22 by the district, based on the rate certified pursuant to ORS 310.060, from the amount that would
23 have been imposed by the district if the district had certified the maximum rate of operating prop-
24 erty taxes allowed by law.

25 (j) Any amount distributed to the district in the prior fiscal year under ORS 327.019 (8).

26 (2) Local Revenues do not include:

27 (a) **Except as provided in paragraph (b) of this subsection**, if a school district imposes local
28 option taxes pursuant to ORS 280.040 to 280.145, an amount equal to the lesser of:

29 (A) The amount of revenue actually received by the district from local option taxes imposed
30 pursuant to ORS 280.040 to 280.145;

31 (B) Twenty percent of the total received by the school district from the general purpose grant,

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 the transportation grant, the facility grant and the high cost disabilities grant of the district, as
2 those grants are calculated under ORS 327.013; or

3 (C) \$1,000 per district extended ADMw, as calculated under ORS 327.013, increased each fiscal
4 year by three percent above the amount allowed per district extended ADMw for the prior fiscal
5 year.

6 **(b) The amount of revenue from local option taxes actually received by a school district**
7 **that imposes local option taxes pursuant to ORS 280.040 to 280.145, if 25 percent or more of**
8 **the students in the school district are eligible for free or reduced-price lunches under the**
9 **United States Department of Agriculture's current Income Eligibility Guidelines.**

10 [(b)] (c) For a school district with a statutory rate limit on July 1, 2003, that is greater than
11 \$4.50 per \$1,000 of assessed value, the amount of property taxes actually received by the district,
12 including penalties and interest on taxes, that results from an increase in the rate of ad valorem
13 property tax of the district allowed under section 11 (5)(d), Article XI of the Oregon Constitution.

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