

SECOND REGULAR SESSION

HOUSE BILL NO. 2556

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE POGUE.

6415H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 163.036, RSMo, and to enact in lieu thereof one new section relating to school finance.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 163.036, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 163.036, to read as follows:

163.036. 1. In computing the amount of state aid a school district is entitled to receive for the minimum school term only under section 163.031, a school district may use an estimate of the weighted average daily attendance for the current year, or the weighted average daily attendance for the immediately preceding year or the weighted average daily attendance for the second preceding school year, whichever is greater. Beginning with the 2006-07 school year, the summer school attendance included in the average daily attendance as defined in subdivision (2) of section 163.011 shall include only the attendance hours of pupils that attend summer school in the current year. Beginning with the 2004-05 school year, when a district's official calendar for the current year contributes to a more than ten percent reduction in the average daily attendance for kindergarten compared to the immediately preceding year, the payment attributable to kindergarten shall include only the current year kindergarten average daily attendance. Any error made in the apportionment of state aid because of a difference between the actual weighted average daily attendance and the estimated weighted average daily attendance shall be corrected as provided in section 163.091, except that if the amount paid to a district estimating weighted average daily attendance exceeds the amount to which the district was actually entitled by more than five percent, interest at the rate of six percent shall be charged

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 on the excess and shall be added to the amount to be deducted from the district's apportionment
18 the next succeeding year.

19 2. Notwithstanding the provisions of subsection 1 of this section or any other provision
20 of law, the state board of education shall make an adjustment for the immediately preceding year
21 for any increase in the actual weighted average daily attendance above the number on which the
22 state aid in section 163.031 was calculated. Said adjustment shall be made in the manner
23 providing for correction of errors under subsection 1 of this section.

24 3. Any error made in the apportionment of state aid because of a difference between the
25 actual equalized assessed valuation for the current year and the estimated equalized assessed
26 valuation for the current year shall be corrected as provided in section 163.091, except that if the
27 amount paid to a district estimating current equalized assessed valuation exceeds the amount to
28 which the district was actually entitled, interest at the rate of six percent shall be charged on the
29 excess and shall be added to the amount to be deducted from the district's apportionment the next
30 succeeding year.

31 4. For the purposes of distribution of state school aid pursuant to section 163.031, a
32 school district with ~~[ten]~~ **one** percent or more of its assessed valuation that is owned by one
33 person or corporation as commercial or personal property who is delinquent in **or who contests**
34 a property tax payment may elect, after receiving notice from the county clerk on or before
35 March fifteenth that more than ~~[ten]~~ **one** percent of its current taxes due the preceding December
36 thirty-first by a single property owner are delinquent **or contested**, to use in the local effort
37 calculation of the state aid formula the district's equalized assessed valuation for the preceding
38 year or the actual assessed valuation of the year for which the taxes are delinquent **or contested**
39 less the assessed valuation of property for which the current year's property tax is delinquent **or**
40 **contested**. To qualify for use of the actual assessed valuation of the year for which the taxes are
41 delinquent **or contested** less the assessed valuation of property for which the current year's
42 property tax is delinquent **or contested**, a district must notify the department of elementary and
43 secondary education on or before April first, except in the year enacted, of the current year
44 amount of delinquent **or contested** taxes, the assessed valuation of such property for which
45 delinquent **or contested** taxes are owed and the total assessed valuation of the district for the
46 year in which the taxes were due but not paid. Any district giving such notice to the department
47 of elementary and secondary education shall present verification of the accuracy of such notice
48 obtained from the clerk of the county levying delinquent taxes. When any of the delinquent **or**
49 **contested** taxes identified by such notice are paid during a four-year period following the due
50 date, the county clerk shall give notice to the district and the department of elementary and
51 secondary education, and state aid paid to the district shall be reduced by an amount equal to the
52 delinquent **or contested** taxes received plus interest. The reduction in state aid shall occur over

53 a period not to exceed five years and the interest rate on excess state aid not refunded shall be
54 six percent annually.

55 5. If a district receives state aid based on equalized assessed valuation as determined by
56 subsection 4 of this section and if prior to such notice the district was paid state aid pursuant to
57 section 163.031, the amount of state aid paid during the year of such notice and the first year
58 following shall equal the sum of state aid paid pursuant to section 163.031 plus the difference
59 between the state aid amount being paid after such notice minus the amount of state aid the
60 district would have received pursuant to section 163.031 before such notice. To be eligible to
61 receive state aid based on this provision the district must levy during the first year following such
62 notice at least the maximum levy permitted school districts by Article X, Section 11(b) of the
63 Missouri Constitution and have a voluntary rollback of its tax rate which is no greater than one
64 cent per one hundred dollars assessed valuation.

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