ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 344

Introduced by Education Committee: Sullivan, 41, Chairperson; Baker, 30; Cook, 13; Groene, 42; Kolowski, 31; Morfeld, 46; Pansing Brooks, 28; Schnoor, 15.

PURPOSE: The purpose of this resolution is to examine the financing of public education and develop recommendations for improving school funding in Nebraska. Providing quality education through Nebraska's public schools is essential to the quality of life for all citizens of the state. In addition, the first recommendation by the 2013 Tax Modernization Committee regarding property taxes was to increase the state aid commitment to schools to offset property tax use and reduce property taxes as a share of total state and local taxes. Therefore, the study committee is encouraged to work with the Revenue Committee of the Legislature to examine the issues involved in this study. The study shall examine, but not be limited to, the following issues:

- (1) Fairness and equity for public school students in all parts of the state;
- (2) Efficiency and effectiveness in the use of tax resources to educate the public school students of Nebraska;
- (3) Stability in the resources available to school districts, particularly in times of economic volatility; and
- (4) Competitiveness for the state in terms of the state's ability to attract and keep well-paying jobs and investments based on a workforce educated for success.

The study committee shall examine school finance policy in other states and relevant studies and literature with a focus on the mix of taxable resources used to support education, strategies for addressing economic volatility, and other issues as determined by the committee.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

- 1. That the Education Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
- 2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.