CHAPTER 226.

(S. B. 169.1

STATE SCHOOL EQUALIZATION FUND.

An Act relating to education, creating a state school equalization fund, providing for budgeting and distributing same, amending section 4936 of Remington's Revised Statutes, making an appropriation and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. There is hereby created a special state state school school fund to be known as the State School Equaliation fund created. zation Fund, into which shall be deposited such funds as provided by law and any money received from the Federal government for educational purposes and not specifically allocated otherwise by Federal law.

SEC. 2. That section 4936 of Remington's Revised Statutes be amended to read as follows:

Amends § 4936, Rem. Rev. Stat. (§ 5105, P. C.)

Section 4936. The county commissioners of the county tax. several counties of the State of Washington shall annually, at the time of making the tax levy for county Levy. purposes, levy a tax on all property subject to taxation in their county sufficient to produce five cents per day for each pupil in attendance in the common schools of the county during the preceding school year: Provided, That such tax on said property shall Limitation. in no case exceed two mills on each dollar of the assessed valuation: Provided, further, If the two mill Deficit. levy as aforesaid will not produce the five cents per day's attendance as provided herein, in any county, the deficit shall be certified by the county commissioners to the superintendent of public instruction as a charge against the State School Equalization Fund, for the schools of such county. The superin- special tendent of public instruction shall at the time of making regular apportionments of the current state school fund during the following calendar year apportion to the county treasurer of such county one

twelfth the amount due for the schools of said county from the State School Equalization Fund. The county treasurer shall immediately notify the county superintendent of schools of the amount received, and the county superintendent shall apportion the special allotment to the school districts of his county at the same time and upon the same basis as is used to distribute the county school funds.

Attendance.

No district shall be reckoned as having less than two thousand five hundred days' attendance either for revenue or apportionment purposes.

Computation by county superintendent.

SEC. 3. After the close of each school year and not later than August 1, the county superintendent of schools of each county shall compute the amount needed by each school district within his county to provide it with a minimum school district revenue of fifteen cents for each day's attendance during the preceding school year as determined by section 4934 of Remington's Revised Statutes. He shall also compute the amount which would have been produced by the maximum school district levy authorized without a vote of the electors, under section 1. chapter 2 [4], Laws of 1933, upon the assessed valuation of each district for such year. If the amount which would have been produced by such levy will not equal the revenue as computed upon the aforesaid state basis of apportionment for any district, the computations, the deficit and the actual levy for such district shall be certified by the county superintendent of schools to the superintendent of public The superintendent of public instrucinstruction. tion shall place such deficit for such district as a charge against the State School Equalization Fund, and at the time of making regular apportionments beginning on September 20 of each year shall apportion from the State School Equalization Fund to the county treasurer of each county one twelfth of the amount due the school districts of said county.

Apportionments from funds. In computing and making payments from the state Transportation. school equalization fund the superintendent may pay not to exceed eighty per cent of the cost of transportation of any district notwithstanding the restriction of fifty per cent in Remington's Revised Statutes, section 4719. The county treasurer shall immediately notify the county superintendent of schools of the amount received and the county superintendent shall apportion the said amount to such school districts of his county as the same is due at the same time he distributes the county school funds: Provided, That if the district levy is smaller than the maximum allowable by law, the sum allowed that district for equalization purposes shall be reduced by that percentage which the actual levy is less than the maximum levy.

SEC. 4. There are hereby appropriated from Appropriathe State School Equalization Fund the following amounts: One million dollars (\$1,000,000) to care for the school districts entitled to equalization under section 2 of this act; two million dollars (\$2,000,000) to care for the school districts entitled to equalization under section 3 of this act: Provided, That if the claims against either appropriation exceed the amount appropriated the claims may be prorated accordingly: Provided, further, That if there is a surplus in either appropriation after all claims are cared for, the surplus shall be transferred to the Current State School Fund.

Sec. 5. This act is necessary for the immediate) support of the state government and its existing vetoed. public institutions and shall take effect immediately upon its approval.

Passed the Senate February 19, 1937.

Passed the House March 1, 1937.

Approved by the Governor March 22, 1937, with the exception of section 5, which is vetoed.