
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-3045.6/12 6th draft

ATTY/TYPIST: JA:crs

BRIEF DESCRIPTION: Modifying the state property tax for public schools.

1 AN ACT Relating to modifying the state property tax for public
2 schools; amending RCW 84.52.065, 28A.545.030, 28A.545.050, 28A.545.070,
3 and 84.52.053; reenacting and amending RCW 84.52.0531 and 84.52.0531;
4 adding a new section to chapter 28A.150 RCW; adding a new section to
5 chapter 84.52 RCW; adding a new section to chapter 84.55 RCW; providing
6 an effective date; and providing an expiration date.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

8 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to
9 read as follows:

10 ~~((Subject to the limitations in RCW 84.55.010))~~ (1) Beginning with
11 property taxes levied for collection in 2013, in each year thereafter,
12 the state ~~((shall))~~ must levy ~~((for collection in the following year))~~
13 for the support of common schools of the state a tax ~~((of three dollars~~
14 ~~and sixty cents per thousand dollars of assessed value))~~ upon the
15 assessed valuation of all taxable property within the state adjusted to
16 the state equalized value in accordance with the indicated ratio fixed
17 by the state department of revenue. The rate of tax for taxes
18 collected in 2013, and every year thereafter, is the maximum rate that
19 would be allowed under chapter 84.55 RCW in 2013.

1 (2) In addition to the tax authorized under subsection (1) of this
2 section, the state must levy an additional tax, for collection
3 beginning in 2013 and every year thereafter, for the support of the
4 common schools of the state equal to one dollar and seventeen cents per
5 thousand dollars of assessed value upon the assessed valuation of all
6 taxable property within the state adjusted to the state equalized value
7 in accordance with the indicated ratio fixed by the state department of
8 revenue.

9 (3) As used in this section, "the support of common schools"
10 includes the payment of the principal and interest on bonds issued for
11 capital construction projects for the common schools.

12 NEW SECTION. Sec. 2. A new section is added to chapter 28A.150
13 RCW to read as follows:

14 (1) Beginning with property taxes levied for collection in 2013 and
15 thereafter, the state property tax under RCW 84.52.065(2) must be
16 allocated to school districts according to the following formula: A
17 school district's general apportionment allocation for the prior school
18 year, divided by the number of annual average full-time equivalent
19 students for the prior school year, multiplied by the ratio of the
20 state property tax under this section to the statewide general
21 apportionment allocation, multiplied by the number of annual average
22 full-time equivalent students with residence in the district for the
23 prior school year.

24 (2) The definitions in this subsection apply to this section unless
25 the context clearly requires otherwise.

26 (a) "Number of annual average full-time equivalent students" has
27 the same meaning as used in RCW 28A.150.260(13)(c).

28 (b) "General apportionment allocation" means the state allocation
29 to school districts from the funding formulas under RCW 28A.150.250 and
30 28A.150.260 (3) through (9) and associated provisions of the omnibus
31 appropriations act pertaining to general apportionment.

32 (c) "Residence" means the physical location of a student's
33 principal abode such as the home, house, apartment, facility,
34 structure, or location where the student lives the majority of the
35 time.

36 (d) "Prior school year" means the most recent school year completed
37 prior to the year in which the levies are to be collected.

1 **Sec. 3.** RCW 84.52.0531 and 2010 c 237 s 1 and 2010 c 99 s 11 are
2 each reenacted and amended to read as follows:

3 The maximum dollar amount which may be levied by or for any school
4 district for maintenance and operation support under the provisions of
5 RCW 84.52.053 (~~shall be~~) for levies approved prior to the effective
6 date of this section is determined as follows:

7 (1) For excess levies for collection in calendar year 1997, the
8 maximum dollar amount (~~shall be~~) is calculated pursuant to the laws
9 and rules in effect in November 1996.

10 (2) For excess levies for collection in calendar year 1998 and
11 thereafter, the maximum dollar amount (~~shall be~~) is the sum of (a)
12 plus or minus (b), (c), and (d) of this subsection minus: (e) of this
13 subsection, the amount allocated to the school district under section
14 2 of this act, and the amount specified under subsection (13) of this
15 section:

16 (a) The district's levy base as defined in subsections (3) and (4)
17 of this section multiplied by the district's maximum levy percentage as
18 defined in subsection (6) of this section;

19 (b) For districts in a high/nonhigh relationship, the high school
20 district's maximum levy amount (~~shall~~) must be reduced and the
21 nonhigh school district's maximum levy amount (~~shall~~) must be
22 increased by an amount equal to the estimated amount of the nonhigh
23 payment due to the high school district under RCW 28A.545.030(3) and
24 28A.545.050 for the school year commencing the year of the levy;

25 (c) Except for nonhigh districts under (d) of this subsection, for
26 districts in an interdistrict cooperative agreement, the nonresident
27 school district's maximum levy amount (~~shall~~) must be reduced and the
28 resident school district's maximum levy amount (~~shall~~) must be
29 increased by an amount equal to the per pupil basic education
30 allocation included in the nonresident district's levy base under
31 subsection (3) of this section multiplied by:

32 (i) The number of full-time equivalent students served from the
33 resident district in the prior school year; multiplied by:

34 (ii) The serving district's maximum levy percentage determined
35 under subsection (6) of this section; increased by:

36 (iii) The percent increase per full-time equivalent student as
37 stated in the state basic education appropriation section of the

1 biennial budget between the prior school year and the current school
2 year divided by fifty-five percent;

3 (d) The levy bases of nonhigh districts participating in an
4 innovation academy cooperative established under RCW 28A.340.080
5 (~~shall~~) must be adjusted by the office of the superintendent of
6 public instruction to reflect each district's proportional share of
7 student enrollment in the cooperative;

8 (e) The district's maximum levy amount (~~shall~~) must be reduced by
9 the maximum amount of state matching funds for which the district is
10 eligible under RCW 28A.500.010.

11 (3) For excess levies for collection in calendar year 2005 and
12 thereafter, a district's levy base (~~shall be~~) is the sum of
13 allocations in (a) through (c) of this subsection received by the
14 district for the prior school year and the amounts determined under
15 subsection (4) of this section, including allocations for compensation
16 increases, plus the sum of such allocations multiplied by the percent
17 increase per full time equivalent student as stated in the state basic
18 education appropriation section of the biennial budget between the
19 prior school year and the current school year and divided by fifty-five
20 percent. A district's levy base (~~shall~~) may not include local school
21 district property tax levies or other local revenues, or state and
22 federal allocations not identified in (a) through (c) of this
23 subsection.

24 (a) The district's basic education allocation as determined
25 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

26 (b) State and federal categorical allocations for the following
27 programs:

28 (i) Pupil transportation;

29 (ii) Special education;

30 (iii) Education of highly capable students;

31 (iv) Compensatory education, including but not limited to learning
32 assistance, migrant education, Indian education, refugee programs, and
33 bilingual education;

34 (v) Food services; and

35 (vi) Statewide block grant programs; and

36 (c) Any other federal allocations for elementary and secondary
37 school programs, including direct grants, other than federal impact aid
38 funds and allocations in lieu of taxes.

1 (4) For levy collections in calendar years 2005 through 2017, in
2 addition to the allocations included under subsection (3)(a) through
3 (c) of this section, a district's levy base (~~shall~~) also includes the
4 following:

5 (a)(i) For levy collections in calendar year 2010, the difference
6 between the allocation the district would have received in the current
7 school year had RCW 84.52.068 not been amended by chapter 19, Laws of
8 2003 1st sp. sess. and the allocation the district received in the
9 current school year pursuant to RCW 28A.505.220;

10 (ii) For levy collections in calendar years 2011 through 2017, the
11 difference between the allocation rate the district would have received
12 in the prior school year using the Initiative 728 rate and the
13 allocation rate the district received in the prior school year pursuant
14 to RCW 28A.505.220 multiplied by the full-time equivalent student
15 enrollment used to calculate the Initiative 728 allocation for the
16 prior school year; and

17 (b) The difference between the allocations the district would have
18 received the prior school year using the Initiative 732 base and the
19 allocations the district actually received the prior school year
20 pursuant to RCW 28A.400.205.

21 (5) For levy collections in calendar years 2011 through 2017, in
22 addition to the allocations included under subsections (3)(a) through
23 (c) and (4)(a) and (b) of this section, a district's levy base
24 (~~shall~~) also includes the difference between an allocation of fifty-
25 three and two-tenths certificated instructional staff units per
26 thousand full-time equivalent students in grades kindergarten through
27 four enrolled in the prior school year and the allocation of
28 certificated instructional staff units per thousand full-time
29 equivalent students in grades kindergarten through four that the
30 district actually received in the prior school year, except that the
31 levy base for a school district whose allocation in the 2009-10 school
32 year was less than fifty-three and two-tenths certificated
33 instructional staff units per thousand full-time equivalent students in
34 grades kindergarten through four shall include the difference between
35 the allocation the district actually received in the 2009-10 school
36 year and the allocation the district actually received in the prior
37 school year.

1 (6)(a) A district's maximum levy percentage (~~((shall be))~~) is twenty-
2 four percent in 2010 and twenty-eight percent in 2011 through 2017 and
3 twenty-four percent every year thereafter;

4 (b) For qualifying districts, in addition to the percentage in (a)
5 of this subsection the grandfathered percentage determined as follows:

6 (i) For 1997, the difference between the district's 1993 maximum
7 levy percentage and twenty percent; and

8 (ii) For 2011 through 2017, the percentage calculated as follows:

9 (A) Multiply the grandfathered percentage for the prior year times
10 the district's levy base determined under subsection (3) of this
11 section;

12 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy
13 reduction funds as defined in subsection (7) of this section that are
14 to be allocated to the district for the current school year;

15 (C) Divide the result of (b)(ii)(B) of this subsection by the
16 district's levy base; and

17 (D) Take the greater of zero or the percentage calculated in
18 (b)(ii)(C) of this subsection.

19 (7) "Levy reduction funds" (~~((shall))~~) means increases in state funds
20 from the prior school year for programs included under subsections (3)
21 and (4) of this section: (a) That are not attributable to enrollment
22 changes, compensation increases, or inflationary adjustments; and (b)
23 that are or were specifically identified as levy reduction funds in the
24 appropriations act. If levy reduction funds are dependent on formula
25 factors which would not be finalized until after the start of the
26 current school year, the superintendent of public instruction (~~((shall))~~)
27 must estimate the total amount of levy reduction funds by using prior
28 school year data in place of current school year data. Levy reduction
29 funds (~~((shall))~~) do not include moneys received by school districts from
30 cities or counties.

31 (8) The definitions in this subsection apply throughout this
32 section unless the context clearly requires otherwise.

33 (a) "Prior school year" means the most recent school year completed
34 prior to the year in which the levies are to be collected.

35 (b) "Current school year" means the year immediately following the
36 prior school year.

37 (c) "Initiative 728 rate" means the allocation rate at which the
38 student achievement program would have been funded under chapter 3,

1 Laws of 2001, if all annual adjustments to the initial 2001 allocation
2 rate had been made in previous years and in each subsequent year as
3 provided for under chapter 3, Laws of 2001.

4 (d) "Initiative 732 base" means the prior year's state allocation
5 for annual salary cost-of-living increases for district employees in
6 the state-funded salary base as it would have been calculated under
7 chapter 4, Laws of 2001, if each annual cost-of-living increase
8 allocation had been provided in previous years and in each subsequent
9 year.

10 (9) Funds collected from transportation vehicle fund tax levies
11 shall not be subject to the levy limitations in this section.

12 (10) The superintendent of public instruction (~~shall~~) must
13 develop rules and inform school districts of the pertinent data
14 necessary to carry out the provisions of this section.

15 (11) For calendar year 2009, the office of the superintendent of
16 public instruction (~~shall~~) must recalculate school district levy
17 authority to reflect levy rates certified by school districts for
18 calendar year 2009.

19 (12) The maximum dollar amount which may be levied by or for any
20 school district for maintenance and operation support under the
21 provisions of RCW 84.52.053 for levies approved after the effective
22 date of this section must be determined in accordance with section 5 of
23 this act.

24 (13) For school districts that levy a dollar amount below the
25 maximum amount that is otherwise authorized under this section
26 notwithstanding this subsection (13), the maximum dollar amount which
27 may be levied by or for the school district must be further reduced by
28 the difference of: (a) The maximum dollar amount otherwise authorized
29 under this section notwithstanding this subsection (13); and (b) the
30 actual dollar amount levied for collection.

31 (14) The amendments made to this section under chapter
32 section 3, Laws of 2012 (section 3 of this act) must be disregarded for
33 purposes of RCW 28A.500.020(1) (b) and (c).

34 **Sec. 4.** RCW 84.52.0531 and 2010 c 237 s 2 and 2010 c 99 s 11 are
35 each reenacted and amended to read as follows:

36 The maximum dollar amount which may be levied by or for any school

1 district for maintenance and operation support under the provisions of
2 RCW 84.52.053 (~~((shall be))~~) for levies approved prior to the effective
3 date of this section is determined as follows:

4 (1) For excess levies for collection in calendar year 1997, the
5 maximum dollar amount (~~((shall be))~~) is calculated pursuant to the laws
6 and rules in effect in November 1996.

7 (2) For excess levies for collection in calendar year 1998 and
8 thereafter, the maximum dollar amount (~~((shall be))~~) is the sum of (a)
9 plus or minus (b), (c), and (d) of this subsection minus (e) of this
10 subsection:

11 (a) The district's levy base as defined in subsection (3) of this
12 section multiplied by the district's maximum levy percentage as defined
13 in subsection (4) of this section;

14 (b) For districts in a high/nonhigh relationship, the high school
15 district's maximum levy amount (~~((shall))~~) must be reduced and the
16 nonhigh school district's maximum levy amount (~~((shall))~~) must be
17 increased by an amount equal to the estimated amount of the nonhigh
18 payment due to the high school district under RCW 28A.545.030(3) and
19 28A.545.050 for the school year commencing the year of the levy;

20 (c) Except for nonhigh districts under (d) of this subsection, for
21 districts in an interdistrict cooperative agreement, the nonresident
22 school district's maximum levy amount (~~((shall))~~) must be reduced and the
23 resident school district's maximum levy amount (~~((shall))~~) must be
24 increased by an amount equal to the per pupil basic education
25 allocation included in the nonresident district's levy base under
26 subsection (3) of this section multiplied by:

27 (i) The number of full-time equivalent students served from the
28 resident district in the prior school year; multiplied by:

29 (ii) The serving district's maximum levy percentage determined
30 under subsection (4) of this section; increased by:

31 (iii) The percent increase per full-time equivalent student as
32 stated in the state basic education appropriation section of the
33 biennial budget between the prior school year and the current school
34 year divided by fifty-five percent;

35 (d) The levy bases of nonhigh districts participating in an
36 innovation academy cooperative established under RCW 28A.340.080
37 (~~((shall))~~) must be adjusted by the office of the superintendent of

1 public instruction to reflect each district's proportional share of
2 student enrollment in the cooperative;

3 (e) The district's maximum levy amount (~~(shall)~~) must be reduced by
4 the maximum amount of state matching funds for which the district is
5 eligible under RCW 28A.500.010.

6 (3) For excess levies for collection in calendar year 1998 and
7 thereafter, a district's levy base (~~(shall-be)~~) is the sum of
8 allocations in (a) through (c) of this subsection received by the
9 district for the prior school year, including allocations for
10 compensation increases, plus the sum of such allocations multiplied by
11 the percent increase per full time equivalent student as stated in the
12 state basic education appropriation section of the biennial budget
13 between the prior school year and the current school year and divided
14 by fifty-five percent. A district's levy base (~~(shall)~~) may not
15 include local school district property tax levies or other local
16 revenues, or state and federal allocations not identified in (a)
17 through (c) of this subsection.

18 (a) The district's basic education allocation as determined
19 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

20 (b) State and federal categorical allocations for the following
21 programs:

22 (i) Pupil transportation;

23 (ii) Special education;

24 (iii) Education of highly capable students;

25 (iv) Compensatory education, including but not limited to learning
26 assistance, migrant education, Indian education, refugee programs, and
27 bilingual education;

28 (v) Food services; and

29 (vi) Statewide block grant programs; and

30 (c) Any other federal allocations for elementary and secondary
31 school programs, including direct grants, other than federal impact aid
32 funds and allocations in lieu of taxes.

33 (4)(a) A district's maximum levy percentage (~~(shall-be)~~) is twenty-
34 four percent in 2010 and twenty-eight percent in 2011 through 2017 and
35 twenty-four percent every year thereafter;

36 (b) For qualifying districts, in addition to the percentage in (a)
37 of this subsection the grandfathered percentage determined as follows:

1 (i) For 1997, the difference between the district's 1993 maximum
2 levy percentage and twenty percent; (~~and~~)
3 (ii) For 2011 through 2017, the percentage calculated as follows:
4 (A) Multiply the grandfathered percentage for the prior year times
5 the district's levy base determined under subsection (3) of this
6 section;
7 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy
8 reduction funds as defined in subsection (5) of this section that are
9 to be allocated to the district for the current school year;
10 (C) Divide the result of (b)(ii)(B) of this subsection by the
11 district's levy base; and
12 (D) Take the greater of zero or the percentage calculated in
13 (b)(ii)(C) of this subsection;
14 (iii) For 2018 and thereafter, the percentage (~~shall be~~) is
15 calculated as follows:
16 (A) Multiply the grandfathered percentage for the prior year times
17 the district's levy base determined under subsection (3) of this
18 section;
19 (B) Reduce the result of (b)(iii)(A) of this subsection by any levy
20 reduction funds as defined in subsection (5) of this section that are
21 to be allocated to the district for the current school year;
22 (C) Divide the result of (b)(iii)(B) of this subsection by the
23 district's levy base; and
24 (D) Take the greater of zero or the percentage calculated in
25 (b)(iii)(C) of this subsection.
26 (5) "Levy reduction funds" (~~shall~~) means increases in state funds
27 from the prior school year for programs included under subsection (3)
28 of this section: (a) That are not attributable to enrollment changes,
29 compensation increases, or inflationary adjustments; and (b) that are
30 or were specifically identified as levy reduction funds in the
31 appropriations act. If levy reduction funds are dependent on formula
32 factors which would not be finalized until after the start of the
33 current school year, the superintendent of public instruction (~~shall~~)
34 must estimate the total amount of levy reduction funds by using prior
35 school year data in place of current school year data. Levy reduction
36 funds (~~shall~~) do not include moneys received by school districts from
37 cities or counties.

1 (6) For the purposes of this section, "prior school year" means the
2 most recent school year completed prior to the year in which the levies
3 are to be collected.

4 (7) For the purposes of this section, "current school year" means
5 the year immediately following the prior school year.

6 (8) Funds collected from transportation vehicle fund tax levies
7 (~~shall~~) are not (~~be~~) subject to the levy limitations in this
8 section.

9 (9) The superintendent of public instruction (~~shall~~) must develop
10 rules and regulations and inform school districts of the pertinent data
11 necessary to carry out the provisions of this section.

12 (10) The maximum dollar amount which may be levied by or for any
13 school district for maintenance and operation support under the
14 provisions of RCW 84.52.053 for levies approved after the effective
15 date of this section must be determined in accordance with section 5 of
16 this act.

17 NEW SECTION. Sec. 5. A new section is added to chapter 84.52 RCW
18 to read as follows:

19 (1) Except as provided in subsection (2) of this section, for
20 excess levies approved after the effective date of this section and set
21 for collection in calendar year 2013 and thereafter, the maximum dollar
22 amount that may be levied by or for any school district for maintenance
23 and operation support under the provisions of RCW 84.52.053 is two
24 thousand five hundred dollars multiplied by the number of annual
25 average full-time equivalent students with residence in the district
26 during the prior school year.

27 (2) Funds collected from transportation vehicle fund tax levies
28 shall not be subject to the levy limitations in this section.

29 (3) The definitions in section 2 of this act apply to this section.

30 NEW SECTION. Sec. 6. A new section is added to chapter 84.55 RCW
31 to read as follows:

32 Beginning with property taxes levied for collection in calendar
33 year 2014, this chapter does not apply to the state property tax levy
34 under RCW 84.52.065(1). This chapter does not apply to the state
35 property tax levy under RCW 84.52.065(2).

1 **Sec. 7.** RCW 28A.545.030 and 1990 c 33 s 488 are each amended to
2 read as follows:

3 The purposes of RCW 28A.545.030 through 28A.545.110, section 5 of
4 this act, and 84.52.0531 are to:

5 (1) Simplify the annual process of determining and paying the
6 amounts due by nonhigh school districts to high school districts for
7 educating students residing in a nonhigh school district;

8 (2) Provide for a payment schedule that coincides to the extent
9 practicable with the ability of nonhigh school districts to pay and the
10 need of high school districts for payment; and

11 (3) Establish that the maximum amount due per annual average full-
12 time equivalent student by a nonhigh school district for each school
13 year is no greater than the maintenance and operation excess tax levy
14 rate per annual average full-time equivalent student levied upon the
15 taxpayers of the high school district.

16 **Sec. 8.** RCW 28A.545.050 and 1985 c 341 s 11 are each amended to
17 read as follows:

18 Each year at such time as the superintendent of public instruction
19 determines and certifies such maximum allowable amounts of school
20 district levies under RCW 84.52.0531 or section 5 of this act he or she
21 (~~shall~~) must also:

22 (1) Determine the extent to which the estimated amounts due by
23 nonhigh school districts for the previous school year exceeded or fell
24 short of the actual amounts due; and

25 (2) Determine the estimated amounts due by nonhigh school districts
26 for the current school year and increase or decrease the same to the
27 extent of overpayments or underpayments for the previous school year.

28 **Sec. 9.** RCW 28A.545.070 and 1990 c 33 s 491 are each amended to
29 read as follows:

30 (1) The superintendent of public instruction (~~shall~~) must
31 annually determine the estimated amount due by a nonhigh school
32 district to a high school district for the school year as follows:

33 (a) The total of the high school district's maintenance and
34 operation excess tax levy that has been authorized and determined by
35 the superintendent of public instruction to be allowable pursuant to
36 RCW 84.52.0531 or section 5 of this act, as now or hereafter amended,

1 for collection during the next calendar year, (~~shall~~) must first be
2 divided by the total estimated number of annual average full-time
3 equivalent students which the high school district superintendent or
4 the superintendent of public instruction has certified pursuant to RCW
5 28A.545.060 will be enrolled in the high school district during the
6 school year;

7 (b) The result of the calculation provided for in subsection (1)(a)
8 of this section (~~shall~~) must then be multiplied by the estimated
9 number of annual average full-time equivalent students residing in the
10 nonhigh school district that will be enrolled in the high school
11 district during the school year which has been established pursuant to
12 RCW 28A.545.060; and

13 (c) The result of the calculation provided for in subsection (1)(b)
14 of this section (~~shall~~) must be adjusted upward to the extent the
15 estimated amount due by a nonhigh school district for the prior school
16 year was less than the actual amount due based upon actual annual
17 average full-time equivalent student enrollments during the previous
18 school year and the actual per annual average full-time equivalent
19 student maintenance and operation excess tax levy rate for the current
20 tax collection year, of the high school district, or adjusted downward
21 to the extent the estimated amount due was greater than such actual
22 amount due or greater than such lesser amount as a high school district
23 may have elected to assess pursuant to RCW 28A.545.090.

24 (2) The amount arrived at pursuant to subsection (1)(c) of this
25 subsection (~~shall~~) constitutes the estimated amount due by a nonhigh
26 school district to a high school district for the school year.

27 **Sec. 10.** RCW 84.52.053 and 2010 c 237 s 4 are each amended to read
28 as follows:

29 (1) The limitations imposed by RCW 84.52.050 through 84.52.056, and
30 84.52.043 (~~shall~~) do not prevent the levy of taxes by school
31 districts, when authorized so to do by the voters of such school
32 district in the manner and for the purposes and number of years
33 allowable under Article VII, section 2(a) of the Constitution of this
34 state. Elections for such taxes (~~shall~~) must be held in the year in
35 which the levy is made or, in the case of propositions authorizing two-
36 year through four-year levies for maintenance and operation support of
37 a school district, authorizing two-year levies for transportation

1 vehicle funds established in RCW 28A.160.130, or authorizing two-year
2 through six-year levies to support the construction, modernization, or
3 remodeling of school facilities, which includes the purposes of RCW
4 28A.320.330(2) (f) and (g), in the year in which the first annual levy
5 is made.

6 (2) Once additional tax levies have been authorized for maintenance
7 and operation support of a school district for a two-year through four-
8 year period as provided under subsection (1) of this section, no
9 further additional tax levies for maintenance and operation support of
10 the district for that period may be authorized, except for additional
11 levies to provide for subsequently enacted increases affecting the
12 district's levy base or maximum levy percentage or changes to the
13 district's levy base resulting from changes under this act for property
14 taxes collected in 2013, 2014, 2015, or 2016. For the purpose of
15 applying the limitation of this subsection, a two-year through six-year
16 levy to support the construction, modernization, or remodeling of
17 school facilities (~~shall~~) are not (~~be~~) deemed to be a tax levy for
18 maintenance and operation support of a school district.

19 (3) A special election may be called and the time therefor fixed by
20 the board of school directors, by giving notice thereof by publication
21 in the manner provided by law for giving notices of general elections,
22 at which special election the proposition authorizing such excess levy
23 (~~shall~~) must be submitted in such form as to enable the voters
24 favoring the proposition to vote "yes" and those opposed thereto to
25 vote "no".

26 NEW SECTION. Sec. 11. Section 3 of this act expires January 1,
27 2018.

28 NEW SECTION. Sec. 12. Section 4 of this act takes effect January
29 1, 2018.

--- END ---