

## STATEMENT OF PURPOSE

### RS20176C1

This legislation removes the authority for certain school districts to authorize budget stabilization levies. The removal of this authority provides the level of the property tax relief received by most Idahoans as a result of the Property Tax Relief Act of 2006.

The Budget Stabilization Levy, created by the 2006 special legislative session for the four school districts with the highest levels of property wealth per classroom in Idaho, have locked in the additional property taxes formerly raised by the maintenance and operations levy.

### FISCAL NOTE

No fiscal impact to the state. The four affected school districts (Blaine County, McCall-Donnelly, Swan Valley and Avery) would be required to get voter approval to continue the additional funding raised through Budget Stabilization levies, as all other school districts do, through the supplemental levy election process.

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