

IN THE SENATE

SENATE BILL NO. 1094

BY EDUCATION COMMITTEE

AN ACT

1 RELATING TO SCHOOL LEVIES; AMENDING SECTION 33-802, IDAHO CODE, TO REVISE  
2 PROVISIONS REGARDING SUPPLEMENTAL MAINTENANCE AND OPERATION LEVIES;  
3 AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.  
4

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 33-802, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 33-802. SCHOOL LEVIES. Any tax levied for school purposes shall be a  
9 lien on the property against which the tax is levied. The board of trustees  
10 shall determine the levies upon each dollar of taxable property in the dis-  
11 trict for the ensuing fiscal year as follows:

12 (1) Bond, Interest and Judgment Obligation Levies. Such levies as  
13 shall be required to satisfy all maturing bond, bond interest, and judgment  
14 obligations.

15 (2) Budget Stabilization Levies. School districts not receiving state  
16 equalization funds in fiscal year 2006 may authorize a budget stabilization  
17 levy for calendar year 2006 and each year thereafter. Such levies shall not  
18 exceed the difference between the amount of equalized funds that the state  
19 department of education estimates the school district will receive in fiscal  
20 year 2007, based on the school district's fiscal year 2006 reporting data,  
21 and the combined amount of money the school district would have received from  
22 its maintenance and operation levy and state property tax replacement funds  
23 in fiscal year 2007 under the laws of the state of Idaho as they existed prior  
24 to amendment by the first extraordinary session of the fifty-eighth Idaho  
25 legislature. The state department of education shall notify the state tax  
26 commission and affected counties and school districts of the maximum levy  
27 amounts permitted, by no later than September 1, 2006.

28 (3) Supplemental Maintenance and Operation Levies. No levy in excess  
29 of the levy permitted by this section shall be made by a noncharter district  
30 unless such a supplemental levy in a specified amount and for a specified  
31 ~~time not to exceed two (2) years, from one (1) year to a maximum of six (6)~~  
32 years, be first authorized through an election held subject to the provi-  
33 sions of section 34-106, Idaho Code, and pursuant to title 34, Idaho Code,  
34 and approved by a majority of the district electors voting in such election.  
35 A levy approved pursuant to this subsection may be reduced by a majority vote  
36 of the board of trustees in ~~the second year~~ any of the years in which the levy  
37 is authorized.

38 (4) Charter District Supplemental Maintenance and Operation. Levies  
39 pursuant to the respective charter of any such charter district shall be  
40 first authorized through an election held subject to the provisions of sec-  
41 tion 34-106, Idaho Code, and pursuant to title 34, Idaho Code, and approved  
42 by a majority of the district electors voting in such election.

1           (5) The Any supplemental levy approved by the board of trustees of any  
2 school district prior to January 1, 2025, pursuant to this subsection shall  
3 continue for its indefinite term. The board of trustees of any school dis-  
4 trict that has, for at least seven (7) consecutive years, been authorized  
5 through an election held to certify a supplemental levy that has annually  
6 been equal to or greater than twenty percent (20%) of the total general main-  
7 tenance and operation fund, may submit the question of an indefinite term  
8 supplemental levy to the electors of the school district. Such question  
9 shall clearly state the dollar amount that will be certified annually and  
10 that the levy will be for an indefinite number of years. The question must be  
11 approved by a majority of the district electors voting on the question in an  
12 election held subject to the provisions of section 34-106, Idaho Code, and  
13 pursuant to title 34, Idaho Code. The levy approved pursuant to this sub-  
14 section may be reduced by a majority vote of the board of trustees during any  
15 fiscal year. Supplemental levies approved pursuant to this subsection shall  
16 be valid only if approved prior to January 1, 2025.

17           (6) A charter district may levy for maintenance and operations if such  
18 authority is contained within its charter. In the event property within a  
19 charter district's boundaries is contained in a revenue allocation area es-  
20 tablished under chapter 29, title 50, Idaho Code, and such revenue alloca-  
21 tion area has given notice of termination thereunder, then, only for the pur-  
22 pose of determining the levy described in this subsection, the district may  
23 add the increment value, as defined in section 50-2903, Idaho Code, to the  
24 actual or adjusted market value for assessment purposes of the district as  
25 such value existed on December 31 of the previous year.

26           SECTION 2. An emergency existing therefor, which emergency is hereby  
27 declared to exist, this act shall be in full force and effect on and after  
28 July 1, 2025.