

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2247, Page 29, Section 160.518, Line 83,
2 by inserting after all of said line the following:

3
4 "163.036. 1. In computing the amount of state aid a school district is entitled to receive for
5 the minimum school term only under section 163.031, a school district may use an estimate of the
6 weighted average daily attendance for the current year, or the weighted average daily attendance for
7 the immediately preceding year or the weighted average daily attendance for the second preceding
8 school year, whichever is greater. Beginning with the 2006-07 school year, the summer school
9 attendance included in the average daily attendance as defined in subdivision (2) of section 163.011
10 shall include only the attendance hours of pupils that attend summer school in the current year.
11 Beginning with the 2004-05 school year, when a district's official calendar for the current year
12 contributes to a more than ten percent reduction in the average daily attendance for kindergarten
13 compared to the immediately preceding year, the payment attributable to kindergarten shall include
14 only the current year kindergarten average daily attendance. Any error made in the apportionment
15 of state aid because of a difference between the actual weighted average daily attendance and the
16 estimated weighted average daily attendance shall be corrected as provided in section 163.091,
17 except that if the amount paid to a district estimating weighted average daily attendance exceeds the
18 amount to which the district was actually entitled by more than five percent, interest at the rate of
19 six percent shall be charged on the excess and shall be added to the amount to be deducted from the
20 district's apportionment the next succeeding year.

21 2. Notwithstanding the provisions of subsection 1 of this section or any other provision of
22 law, the state board of education shall make an adjustment for the immediately preceding year for
23 any increase in the actual weighted average daily attendance above the number on which the state
24 aid in section 163.031 was calculated. Said adjustment shall be made in the manner providing for
25 correction of errors under subsection 1 of this section.

26 3. Any error made in the apportionment of state aid because of a difference between the
27 actual equalized assessed valuation for the current year and the estimated equalized assessed
28 valuation for the current year shall be corrected as provided in section 163.091, except that if the
29 amount paid to a district estimating current equalized assessed valuation exceeds the amount to
30 which the district was actually entitled, interest at the rate of six percent shall be charged on the
31 excess and shall be added to the amount to be deducted from the district's apportionment the next
32 succeeding year.

33 4. For the purposes of distribution of state school aid pursuant to section 163.031, a school
34 district with ~~ten~~ one percent or more of its assessed valuation that is owned by one person or
35 corporation as commercial or personal property who is delinquent in or who contests a property tax
36 payment may elect, after receiving notice from the county clerk on or before March fifteenth that

Action Taken _____ Date _____

1 more than ~~ten~~ one percent of its current taxes due the preceding December thirty-first by a single
2 property owner are delinquent or contested, to use in the local effort calculation of the state aid
3 formula the district's equalized assessed valuation for the preceding year or the actual assessed
4 valuation of the year for which the taxes are delinquent or contested less the assessed valuation of
5 property for which the current year's property tax is delinquent or contested. To qualify for use of
6 the actual assessed valuation of the year for which the taxes are delinquent or contested less the
7 assessed valuation of property for which the current year's property tax is delinquent or contested, a
8 district must notify the department of elementary and secondary education on or before April first,
9 except in the year enacted, of the current year amount of delinquent or contested taxes, the assessed
10 valuation of such property for which delinquent or contested taxes are owed and the total assessed
11 valuation of the district for the year in which the taxes were due but not paid. Any district giving
12 such notice to the department of elementary and secondary education shall present verification of
13 the accuracy of such notice obtained from the clerk of the county levying delinquent taxes. When
14 any of the delinquent or contested taxes identified by such notice are paid during a four-year period
15 following the due date, the county clerk shall give notice to the district and the department of
16 elementary and secondary education, and state aid paid to the district shall be reduced by an amount
17 equal to the delinquent or contested taxes received plus interest. The reduction in state aid shall
18 occur over a period not to exceed five years and the interest rate on excess state aid not refunded
19 shall be six percent annually.

20 5. If a district receives state aid based on equalized assessed valuation as determined by
21 subsection 4 of this section and if prior to such notice the district was paid state aid pursuant to
22 section 163.031, the amount of state aid paid during the year of such notice and the first year
23 following shall equal the sum of state aid paid pursuant to section 163.031 plus the difference
24 between the state aid amount being paid after such notice minus the amount of state aid the district
25 would have received pursuant to section 163.031 before such notice. To be eligible to receive state
26 aid based on this provision the district must levy during the first year following such notice at least
27 the maximum levy permitted school districts by Article X, Section 11(b) of the Missouri
28 Constitution and have a voluntary rollback of its tax rate which is no greater than one cent per one
29 hundred dollars assessed valuation."; and

30
31 Further amend said bill by amending the title, enacting clause, and intersectional references
32 accordingly.