

2021 -- S 0350

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

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A N A C T

RELATING TO EDUCATION -- THE EDUCATION EQUITY AND PROPERTY TAX  
RELIEF ACT

Introduced By: Senators Pearson, DiPalma, Cano, Gallo, Murray, Seveney, and Rogers

Date Introduced: February 25, 2021

Referred To: Senate Education

It is enacted by the General Assembly as follows:

1           SECTION 1. Sections 16-7.2-3, 16-7.2-4, 16-7.2-5, 16-7.2-6 and 16-7.2-8 of the General  
2 Laws in Chapter 16-7.2 entitled "The Education Equity and Property Tax Relief Act" are hereby  
3 amended to read as follows:

4           **16-7.2-3. Permanent foundation education aid established.**

5           (a) Beginning in the 2012 fiscal year, the following foundation education-aid formula shall  
6 take effect. The foundation education aid for each district shall be the sum of the core instruction  
7 amount in subdivision (a)(1) and the amount to support high-need students in subdivision (a)(2),  
8 which shall be multiplied by the district state-share ratio calculated pursuant to § 16-7.2-4 to  
9 determine the foundation aid.

10           (1) The core-instruction amount shall be an amount equal to a statewide, per-pupil core-  
11 instruction amount as established by the department of elementary and secondary education,  
12 derived from the average of northeast regional expenditure data for the states of Rhode Island,  
13 Massachusetts, Connecticut, and New Hampshire from the National Center for Education Statistics  
14 (NCES) that will adequately fund the student instructional needs as described in the basic education  
15 program and multiplied by the district average daily membership as defined in § 16-7-22.  
16 Expenditure data in the following categories: instruction and support services for students,  
17 instruction, general administration, school administration, and other support services from the  
18 National Public Education Financial Survey, as published by NCES, and enrollment data from the

1 Common Core of Data, also published by NCES, will be used when determining the core-  
2 instruction amount. The core-instruction amount will be updated annually. For the purpose of  
3 calculating this formula, school districts' resident average daily membership shall exclude charter  
4 school and state-operated school students.

5 (2) The amount to support high-need students beyond the core-instruction amount shall be  
6 determined by multiplying a student success factor of forty percent (40%) by the core instruction  
7 per-pupil amount described in subdivision (a)(1) and applying that amount for each resident child  
8 ~~either: whose~~

9 (i) Whose family income is at or below one hundred eighty-five percent (185%) of federal  
10 poverty guidelines; ~~or hereinafter referred to as "poverty status."~~

11 (ii) Identified as an English language learner, as defined in the Rhode Island department of  
12 elementary and secondary education (department) regulations.

13 (b) The department of elementary and secondary education shall provide the following as  
14 part of its budget submission pursuant to § 35-3-4;

15 (1) An ~~an~~ estimate of the foundation education aid cost ~~as part of its budget submission~~  
16 ~~pursuant to § 35-3-4.~~ The estimate shall include the most recent data available as well as an  
17 adjustment for average daily membership growth or decline based on the prior year experience;  
18 and

19 (2) The amount of the state and local share of education funding calculated for each local  
20 education agency (LEA) receiving state education aid in the budget. This information shall also be  
21 provided to each LEA and published on the department's website.

22 (c) In addition, the department shall report updated figures based on the average daily  
23 membership as of October 1 by December 1. The general assembly shall hereby establish an  
24 education aid fund to be administered by the department of education for the purposes of addressing  
25 increases in LEA enrollment of at least twenty-five (25) students that is realized on the October 1  
26 data update, but was not included in the enacted budget; provided however, that if the general  
27 assembly's appropriation to this fund is not sufficient to compensate for all increases in enrollment  
28 described in this subsection, the disbursements shall be prorated to LEAs.

29 (d) Cities and towns shall be required to appropriate sufficient funds to meet their local  
30 share of education funding, calculated pursuant to subsection (b)(2) of this section, by FY 2023, or  
31 by the timeline contained in the education funding plan that is approved by the director of revenue,  
32 whichever is later. If a municipality will not be able to appropriate such funds, the chief executive  
33 of the city or town shall notify the department and director of revenue (director) by November 1 of  
34 the preceding fiscal year. The chief executive, in consultation with the department and the director,

1 shall develop an education-funding plan for the municipality to meet its local share within five (5)  
2 years. The plan shall be approved by the director. In extraordinary circumstances, the director may  
3 approve a period greater than five (5) years, provided that the director notifies the governor,  
4 president of the senate, and speaker of the house of the extraordinary circumstances that prevent  
5 the municipality from meeting their local share within a five (5) year period.

6 ~~(e)~~(e) Local education agencies may set aside a portion of funds received under subsection  
7 (a) to expand learning opportunities such as after school and summer programs, full-day  
8 kindergarten and/or multiple pathway programs, provided that the basic education program and all  
9 other approved programs required in law are funded.

10 ~~(f)~~(f) The department of elementary and secondary education shall promulgate such  
11 regulations as are necessary to implement fully the purposes of this chapter.

12 (g) The department shall review the student success factor of forty percent (40%) provided  
13 in subsection (a)(2) of this section to determine whether that weight ensures local education  
14 agencies receive the funding necessary to meet students' instructional needs. The department shall  
15 complete its review and report its findings to the governor, the president of the senate, and the  
16 speaker of the house by October 1, 2021.

17 **16-7.2-4. Determination of state's share.**

18 (a) For each district, the state's share of the foundation education aid calculated pursuant  
19 to § 16-7.2-3(a) shall use a calculation that considers a district's revenue-generating capacity and  
20 concentration of high-need students. The calculation is the square root of the sum of the state-share  
21 ratio for the community calculation, pursuant to § 16-7-20, squared plus the district's percentage of  
22 students in grades PK-6 in poverty status squared, divided by two.

23 (b) For purposes of determining the state's share, school district student data used in this  
24 calculation shall include charter school and state school students. These ratios are used in the  
25 permanent foundation education aid formula calculation described in § 16-7.2-5.

26 (c) In any given fiscal year, the total education aid paid to a local education agency,  
27 including distributed categorical funds, may not be reduced by more than one percent (1%) of the  
28 municipal education appropriation to the local education agency in the previous fiscal year.

29 **16-7.2-5. Charter public schools, the William M. Davies, Jr. Career and Technical**  
30 **High School, and the Metropolitan Regional Career and Technical Center.**

31 (a) Charter public schools, as defined in chapter 77 of this title, the William M. Davies, Jr.  
32 Career and Technical High School (Davies), and the Metropolitan Regional Career and Technical  
33 Center (the Met Center) shall be funded pursuant to § 16-7.2-3. If the October 1 actual enrollment  
34 data for any charter public school shows a ten percent (10%) or greater change from the prior year

1 enrollment which is used as the reference year average daily membership, the last six (6) monthly  
2 payments to the charter public school will be adjusted to reflect actual enrollment. The state share  
3 of the permanent foundation education aid shall be paid by the state directly to the charter public  
4 schools, Davies, and the Met Center pursuant to § 16-7.2-9 and shall be calculated using the state-  
5 share ratio of the district of residence of the student as set forth in § 16-7.2-4. The department of  
6 elementary and secondary education shall provide the general assembly with the calculation of the  
7 state share of permanent foundation education aid for charter public schools delineated by school  
8 district.

9 (b) The local share of education funding shall be paid to the charter public school, Davies,  
10 and the Met Center by the district of residence of the student and shall be the local, per-pupil cost  
11 calculated by dividing the local appropriation to education from property taxes, net of debt service,  
12 and capital projects, as defined in the uniform chart of accounts by the average daily membership  
13 for each city and town, pursuant to § 16-7-22, for the reference year.

14 (c) Beginning with new enrollments for the 2022-2023 academic year, the local share of  
15 education funding shall be paid to charter public schools based upon a comparison of performance  
16 data between the specific school from which the student is coming and the specific charter school  
17 that will be receiving the student. For purposes of this subsection, performance shall be defined  
18 pursuant to § 16-97.1-1.

19 (1) If the receiving charter school has outperformed the student's specific school in each  
20 of the prior two (2) academic years, the local share of education funding paid to the receiving  
21 charter school shall be one hundred percent (100%) of the local, per-pupil cost described in  
22 subsection (b) of this section.

23 (2) If the student's specific school has outperformed the receiving charter in each of the  
24 prior two (2) academic years, the local share of education funding paid to the receiving charter  
25 school shall be fifty percent (50%) of the local, per-pupil cost described in subsection (b) of this  
26 section.

27 (3) In any fiscal year, no school district's total charter school expenses, defined as the sum  
28 of tuition and state education aid paid to charter schools for students from that district, shall exceed  
29 nine percent (9%) of the district's adopted budget; however, if the council on elementary and  
30 secondary education determines that the school district is in the lowest ten percent (10%) of all  
31 statewide student performance scores released in each of the two (2) consecutive academic years  
32 prior to the date the student submits the charter school application, the school district's total charter  
33 school expense may exceed nine percent (9%) of the district's adopted budget, provided that it shall  
34 not exceed eighteen percent (18%); provided further, if, in FY 2022, any district's total charter

1 school expenses exceed the nine percent (9%) or eighteen percent (18%) caps prescribed in this  
2 subsection, no new enrollments shall be allowed from that district to charter schools until the  
3 district's charter school expenses are in compliance with the caps in this subsection.

4 ~~(e)~~(d) Beginning in FY 2017, there shall be a reduction to the local per pupil funding paid  
5 by the district of residence to charter public schools, Davies, and the Met Center. This reduction  
6 shall be equal to the greater (i) Of seven percent (7%) of the local, per-pupil funding of the district  
7 of residence pursuant to subsection (b) or (ii) The per-pupil value of the district's costs for non-  
8 public textbooks, transportation for non-public students, retiree health benefits, out-of-district  
9 special-education tuition and transportation, services for students age eighteen (18) to twenty-one  
10 (21) years old, pre-school screening and intervention, and career and technical education, tuition  
11 and transportation costs, debt service and rental costs minus the average expenses incurred by  
12 charter schools for those same categories of expenses as reported in the uniform chart of accounts  
13 for the prior preceding fiscal year pursuant to § 16-7-16(11) and verified by the department of  
14 elementary and secondary education. In the case where audited financials result in a change in the  
15 calculation after the first tuition payment is made, the remaining payments shall be based on the  
16 most recent audited data. For those districts whose greater reduction occurs under the calculation  
17 of (ii), there shall be an additional reduction to payments to mayoral academies with teachers who  
18 do not participate in the state teacher's retirement system under chapter 8 of title 36 equal to the  
19 per-pupil value of teacher retirement costs attributable to unfunded liability as calculated by the  
20 state's actuary for the prior preceding fiscal year.

21 ~~(d)~~(e) Local district payments to charter public schools, Davies, and the Met Center for  
22 each district's students enrolled in these schools shall be made on a quarterly basis in July, October,  
23 January, and April; however, the first local-district payment shall be made by August 15, instead  
24 of July. Failure of the community to make the local-district payment for its student(s) enrolled in a  
25 charter public school, Davies, and/or the Met Center may result in the withholding of state  
26 education aid pursuant to § 16-7-31.

27 ~~(e) Beginning in FY 2017, school districts with charter public school, Davies, and the Met~~  
28 ~~Center enrollment, that, combined, comprise five percent (5%) or more of the average daily~~  
29 ~~membership as defined in § 16-7-22, shall receive additional aid for a period of three (3) years. Aid~~  
30 ~~in FY 2017 shall be equal to the number of charter public school, open enrollment schools, Davies,~~  
31 ~~or the Met Center students as of the reference year as defined in § 16-7-16 times a per pupil amount~~  
32 ~~of one hundred seventy-five dollars (\$175). Aid in FY 2018 shall be equal to the number of charter~~  
33 ~~public school, open enrollment schools, Davies, or the Met Center students as of the reference year~~  
34 ~~as defined in § 16-7-16 times a per pupil amount of one hundred dollars (\$100). Aid in FY 2019~~

1 ~~shall be equal to the number of charter public school, open enrollment schools, Davies, or the Met~~  
2 ~~Center students as of the reference year as defined in § 16-7-16 times a per pupil amount of fifty~~  
3 ~~dollars (\$50.00). The additional aid shall be used to offset the adjusted fixed costs retained by the~~  
4 ~~districts of residence.~~

5 **16-7.2-6. Categorical programs, state funded expenses.**

6 In addition to the foundation education aid provided pursuant to § 16-7.2-3, the permanent  
7 foundation education-aid program shall provide direct state funding for:

8 (a) Excess costs associated with special education students. Excess costs are defined when  
9 an individual special education student's cost shall be deemed to be "extraordinary." Extraordinary  
10 costs are those educational costs that exceed the state-approved threshold based on an amount  
11 above five times the core foundation amount (total of core-instruction amount plus student success  
12 amount). The department of elementary and secondary education ~~shall prorate the funds available~~  
13 ~~for distribution among those eligible school districts if the total approved costs for which school~~  
14 ~~districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year;~~  
15 ~~and the department of elementary and secondary education shall also~~ collect data on those  
16 educational costs that exceed the state-approved threshold based on an amount above two (2), three  
17 (3), and four (4) times the core-foundation amount;

18 (b) Career and technical education costs to help meet initial investment requirements  
19 needed to transform existing, or create new, comprehensive, career and technical education  
20 programs and career pathways in critical and emerging industries and to help offset the higher-  
21 than-average costs associated with facilities, equipment maintenance and repair, and supplies  
22 necessary for maintaining the quality of highly specialized programs that are a priority for the state.  
23 The department shall develop criteria for the purpose of allocating any and all career and technical  
24 education funds as may be determined by the general assembly on an annual basis. The department  
25 of elementary and secondary education shall prorate the funds available for distribution among  
26 those eligible school districts if the total approved costs for which school districts are seeking  
27 reimbursement exceed the amount of funding available in any fiscal year;

28 (c) Programs to increase access to voluntary, free, high-quality pre-kindergarten programs.  
29 The department shall recommend criteria for the purpose of allocating any and all early childhood  
30 program funds as may be determined by the general assembly;

31 (d) Central Falls, Davies, and the Met Center Stabilization Fund is established to ensure  
32 that appropriate funding is available to support their students. Additional support for Central Falls  
33 is needed due to concerns regarding the city's capacity to meet the local share of education costs.  
34 This fund requires that education aid calculated pursuant to § 16-7.2-3 and funding for costs outside

1 the permanent foundation education-aid formula, including, but not limited to, transportation,  
2 facility maintenance, and retiree health benefits shall be shared between the state and the city of  
3 Central Falls. The fund shall be annually reviewed to determine the amount of the state and city  
4 appropriation. The state's share of this fund may be supported through a reallocation of current state  
5 appropriations to the Central Falls school district. At the end of the transition period defined in §  
6 16-7.2-7, the municipality will continue its contribution pursuant to § 16-7-24. Additional support  
7 for the Davies and the Met Center is needed due to the costs associated with running a stand-alone  
8 high school offering both academic and career and technical coursework. The department shall  
9 recommend criteria for the purpose of allocating any and all stabilization funds as may be  
10 determined by the general assembly;

11 (e) Excess costs associated with transporting students to out-of-district non-public schools.  
12 This fund will provide state funding for the costs associated with transporting students to out-of-  
13 district non-public schools, pursuant to chapter 21.1 of this title. The state will assume the costs of  
14 non-public out-of-district transportation for those districts participating in the statewide system.  
15 ~~The department of elementary and secondary education shall prorate the funds available for~~  
16 ~~distribution among those eligible school districts if the total approved costs for which school~~  
17 ~~districts are seeking reimbursement exceed the amount of funding available in any fiscal year;~~

18 (f) Excess costs associated with transporting students within regional school districts. This  
19 fund will provide direct state funding for the excess costs associated with transporting students  
20 within regional school districts, established pursuant to chapter 3 of this title. This fund requires  
21 that the state and regional school district share equally the student transportation costs net any  
22 federal sources of revenue for these expenditures. ~~The department of elementary and secondary~~  
23 ~~education shall prorate the funds available for distribution among those eligible school districts if~~  
24 ~~the total approved costs for which school districts are seeking reimbursement exceed the amount~~  
25 ~~of funding available in any fiscal year;~~

26 (g) Public school districts that are regionalized shall be eligible for a regionalization bonus  
27 as set forth below:

28 (1) As used herein, the term "regionalized" shall be deemed to refer to a regional school  
29 district established under the provisions of chapter 3 of this title, including the Chariho Regional  
30 School district;

31 (2) For those districts that are regionalized as of July 1, 2010, the regionalization bonus  
32 shall commence in FY 2012. For those districts that regionalize after July 1, 2010, the  
33 regionalization bonus shall commence in the first fiscal year following the establishment of a  
34 regionalized school district as set forth in chapter 3 of this title, including the Chariho Regional

1 School District;

2 (3) The regionalization bonus in the first fiscal year shall be two percent (2.0%) of the  
3 state's share of the foundation education aid for the regionalized district as calculated pursuant to  
4 §§ 16-7.2-3 and 16-7.2-4 in that fiscal year;

5 (4) The regionalization bonus in the second fiscal year shall be one percent (1.0%) of the  
6 state's share of the foundation education aid for the regionalized district as calculated pursuant to  
7 §§ 16-7.2-3 and 16-7.2-4 in that fiscal year;

8 (5) The regionalization bonus shall cease in the third fiscal year;

9 (6) The regionalization bonus for the Chariho regional school district shall be applied to  
10 the state share of the permanent foundation education aid for the member towns; and

11 (7) The department of elementary and secondary education shall prorate the funds available  
12 for distribution among those eligible regionalized school districts if the total, approved costs for  
13 which regionalized school districts are seeking a regionalization bonus exceed the amount of  
14 funding appropriated in any fiscal year;

15 (h) Additional state support for English learners (EL). The amount to support EL students  
16 shall be determined by multiplying an EL factor of ten percent (10%) by the core-instruction per-  
17 pupil amount defined in § 16-7.2-3(a)(1) and applying that amount of additional state support to  
18 EL students identified using widely adopted, independent standards and assessments identified by  
19 the commissioner. All categorical funds distributed pursuant to this subsection must be used to  
20 provide high-quality, research-based services to EL students and managed in accordance with  
21 requirements set forth by the commissioner of elementary and secondary education. The  
22 department of elementary and secondary education shall collect performance reports from districts  
23 and approve the use of funds prior to expenditure. The department of elementary and secondary  
24 education shall ensure the funds are aligned to activities that are innovative and expansive and not  
25 utilized for activities the district is currently funding. The department of elementary and secondary  
26 education shall prorate the funds available for distribution among eligible recipients if the total  
27 calculated costs exceed the amount of funding available in any fiscal year;

28 (i) State support for school resource officers. For purposes of this subsection, a school  
29 resource officer (SRO) shall be defined as a career law enforcement officer with sworn authority  
30 who is deployed by an employing police department or agency in a community-oriented policing  
31 assignment to work in collaboration with one or more schools. School resource officers should have  
32 completed at least forty (40) hours of specialized training in school policing, administered by an  
33 accredited agency, before being assigned. Beginning in FY 2019, for a period of three (3) years,  
34 school districts or municipalities that choose to employ school resource officers shall receive direct



1 state support for costs associated with employing such officers at public middle and high schools.  
2 Districts or municipalities shall be reimbursed an amount equal to one-half (1/2) of the cost of  
3 salaries and benefits for the qualifying positions. Funding will be provided for school resource  
4 officer positions established on or after July 1, 2018, provided that:

5 (1) Each school resource officer shall be assigned to one school:

6 (i) Schools with enrollments below one thousand twelve hundred (1,200) students shall  
7 require one school resource officer;

8 (ii) Schools with enrollments of one thousand twelve hundred (1,200) or more students  
9 shall require two school resource officers;

10 (2) School resource officers hired in excess of the requirement noted above shall not be  
11 eligible for reimbursement; and

12 (3) Schools that eliminate existing school resource officer positions and create new  
13 positions under this provision shall not be eligible for reimbursement. ~~;~~ ~~and~~

14 ~~(j) Categorical programs defined in subsections (a) through (g) shall be funded pursuant to~~  
15 ~~the transition plan in § 16-7.2-7.~~

16 **16-7.2-8. Accountability.**

17 (a) Pursuant to §§ 16-7.1-3 and 16-7.1-5, the department of elementary and secondary  
18 education (department) shall use the uniform chart of accounts to maintain fiscal accountability for  
19 education expenditures that comply with applicable laws and regulations, including but not limited  
20 to the basic education program. This data shall be used to develop criteria, ~~and~~ priorities, and  
21 benchmarks specific to each local education agency (LEA) to improve ~~for~~ cost controls,  
22 efficiencies, and program effectiveness. The department ~~of elementary and secondary education~~  
23 shall present ~~this~~ the LEA-specific information ~~in the form of an annual report~~ to the LEA to which  
24 it applies and provide a summary of all LEA reports to the governor and the general assembly,  
25 annually, beginning on August 1, 2022.

26 (b) The department ~~of elementary and secondary education~~ shall establish and/or  
27 implement ~~program programs standards~~ to be used in the oversight of the use of foundation aid  
28 calculated pursuant to § 16-7.2-3. The department shall propose an incentive fund structure to the  
29 general assembly by December 1, 2022 that provides for the state to share in an LEA's non-core  
30 costs provided that the LEA meets benchmarks developed by the department pursuant to subsection  
31 (a) of this section. ~~Such oversight~~ Oversight will be carried out for all LEA's including those  
32 receiving in accordance with the progressive support and intervention protocols established in  
33 chapter 7.1 of this title.

34 SECTION 2. Title 16 of the General Laws entitled "EDUCATION" is hereby amended by

1 adding thereto the following chapter:

2 CHAPTER 22.3

3 THE BASIC EDUCATION PROGRAM

4 **16-22.3-1. Definitions.**

5 For the purposes of this chapter:

6 (1) The "basic education program" means a set of regulations promulgated by the council  
7 on elementary and secondary education that establishes minimum standards for the Rhode Island  
8 public education system.

9 (2) The "council" means the council on elementary and secondary education.

10 (3) The "department" means the department of elementary and secondary education.

11 **16-22.3-2. Elements of the basic education program.**

12 (a) The basic education program (BEP) shall include, but is not limited to, the following:

13 (1) A standard for students who are English language learners;

14 (2) The requirements set forth in §§ 16-22-17 and 16-22-24; and

15 (3) Any other requirements set forth in the Rhode Island general laws.

16 (b) By October 1, 2021, and by October 1 in all even-numbered years thereafter, the  
17 department shall review the BEP and identify areas to update, if appropriate. Updates to the BEP  
18 shall be proposed to the council by no later than November 1 of a review year, and the council shall  
19 vote on the adoption of the updates by December 1 of a review year.

20 (c) By October 1, 2021, and by October 1 in all even-numbered years thereafter, the  
21 department shall complete a fiscal analysis that identifies the expected costs associated with the  
22 requirements of the BEP. The department shall provide the fiscal analysis to the council by no later  
23 than November 1 of a review year.

24 SECTION 3. Section 45-13-14 of the General Laws in Chapter 45-13 entitled "State Aid"  
25 is hereby amended to read as follows:

26 **45-13-14. Adjustments to tax levy, assessed value, and full value when computing state**  
27 **aid.**

28 (a) Whenever the director of revenue computes the relative wealth of municipalities for the  
29 purpose of distributing state aid in accordance with title 16 and the provisions of § 45-13-12, he or  
30 she shall base it on the full value of all property except:

31 (1) That exempted from taxation by acts of the general assembly and reimbursed under §  
32 45-13-5.1 of the general laws, which shall have its value calculated as if the payment in lieu of tax  
33 revenues received pursuant to § 45-13-5.1, has resulted from a tax levy;

34 (2) That whose tax levy or assessed value is based on a tax treaty agreement authorized by

1 a special public law or by reason of agreements between a municipality and the economic  
2 development corporation in accordance with § 42-64-20 ~~prior to May 15, 2005~~, which shall not  
3 have its value included;

4 (3) That whose tax levy or assessed value is based on tax treaty agreements or tax  
5 stabilization agreements ~~in force prior to May 15, 2005~~, which shall not have its value included;

6 (4) That which is subject to a payment in lieu of tax agreement in force prior to May 15,  
7 2005;

8 (5) Any other property exempt from taxation under state law; or

9 (6) Any property subject to chapter 27 of title 44, taxation of Farm, Forest, and Open Space  
10 Land.

11 (b) The tax levy of each municipality and fire district shall be adjusted for any real estate  
12 and personal property exempt from taxation by act of the general assembly by the amount of  
13 payment in lieu of property tax revenue anticipated to be received pursuant to § 45-13-5.1 relating  
14 to property tax from certain exempt private and state properties, and for any property subject to any  
15 payment in lieu of tax agreements, any tax treaty agreements or tax stabilization agreements in  
16 force after May 15, 2005, by the amount of the payment in lieu of taxes pursuant to such  
17 agreements.

18 (c) Fire district tax levies within a city or town shall be included as part of the total levy  
19 attributable to that city or town.

20 (d) The changes as required by subsections (a) through (c) of this section shall be  
21 incorporated into the computation of entitlements effective for distribution in fiscal year 2007-2008  
22 and thereafter.

23 SECTION 4. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T

RELATING TO EDUCATION -- THE EDUCATION EQUITY AND PROPERTY TAX  
RELIEF ACT

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- 1           This act would modify the amount of education aid determined for each school district with
- 2   respect to high-need students.
- 3           This act would take effect upon passage.

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LC000829  
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