

SENATE BILL NO. 294—SENATOR RAWSON

MARCH 7, 2001

Referred to Committee on Finance

SUMMARY—Revises provisions governing calculation of basic support. (BDR 34-1161)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State: Yes.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to education; revising provisions governing the final computation of apportionment for basic support; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 **Section 1.** NRS 387.1243 is hereby amended to read as follows:
2 387.1243 1. The first apportionment based on an estimated number
3 of pupils and special education program units and succeeding
4 apportionments are subject to adjustment from time to time as the need
5 therefor may appear.
6 2. The apportionments to a school district may be adjusted during a
7 fiscal year by the department of education, upon approval by the *state*
8 board of examiners and the interim finance committee, if the department of
9 taxation and the county assessor in the county in which the school district
10 is located certify to the department of education that the school district will
11 not receive the tax levied pursuant to subsection 1 of NRS 387.195 on
12 property of the Federal Government located within the county if:
13 (a) The leasehold interest, possessory interest, beneficial interest or
14 beneficial use of the property is subject to taxation pursuant to NRS
15 361.157 and 361.159 and one or more lessees or users of the property are
16 delinquent in paying the tax; and
17 (b) The total amount of tax owed but not paid for the fiscal year by any
18 such lessees and users is at least 5 percent of the proceeds that the school
19 district would have received from the tax levied pursuant to subsection 1 of
20 NRS 387.195.
21 If a lessee or user pays the tax owed after the school district's
22 apportionment has been increased in accordance with the provisions of this
23 subsection to compensate for the tax owed, the school district shall repay to



1 the *state* distributive school account in the state general fund an amount
2 equal to the tax received from the lessee or user for the year in which the
3 school district received an increased apportionment, not to exceed the
4 increase in apportionments made to the school district pursuant to this
5 subsection.

6 3. On or before August 1 of each year, the board of trustees of a school
7 district shall provide to the department, in a format prescribed by the
8 department, the count of pupils calculated pursuant to subparagraph (6) of
9 paragraph (a) of subsection 1 of NRS 387.1233 who completed at least one
10 semester during the immediately preceding school year. The count of
11 pupils submitted to the department must be included in the final adjustment
12 computed pursuant to subsection 4.

13 4. A final adjustment for each school district and charter school must
14 be computed as soon as practicable following the close of the school year,
15 but not later than August 25. The final computation must be based upon the
16 actual counts of pupils required to be made for the computation of basic
17 support and the limits upon the support of special education programs . ~~†~~
18 ~~except that for any year when the total enrollment of pupils and children in~~
19 ~~a school district or a charter school located within the school district~~
20 ~~described in paragraphs (a), (b), (c) and (d) of subsection 1 of NRS~~
21 ~~387.123 is greater on the last day of any school month of the school district~~
22 ~~after the second school month of the school district and the increase in~~
23 ~~enrollment shows at least:~~

24 ~~—(a) A 3 percent gain, basic support as computed from first month~~
25 ~~enrollment for the school district or charter school must be increased by 2~~
26 ~~percent—~~

27 ~~—(b) A 6 percent gain, basic support as computed from first month~~
28 ~~enrollment for the school district or charter school must be increased by an~~
29 ~~additional 2 percent.†~~

30 5. If the final computation of apportionment for any school district or
31 charter school exceeds the actual amount paid to the school district or
32 charter school during the school year, the additional amount due must be
33 paid before September 1. If the final computation of apportionment for any
34 school district or charter school is less than the actual amount paid to the
35 school district or charter school during the school year, the difference must
36 be repaid to the state distributive school account in the state general fund
37 by the school district or charter school before September 25.

38 **Sec. 2.** This act becomes effective on July 1, 2001.

