

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH LEGISLATURE

S.F. No. 1222

(SENATE AUTHORS: STUMPF, Jensen and Dahms)

DATE	D-PG	OFFICIAL STATUS
03/11/2013	768	Introduction and first reading Referred to Finance
04/04/2013	1679	Authors added Jensen; Dahms

1.1

A bill for an act

1.2

relating to education finance; modifying the career and technical education

1.3

revenue formula; amending Minnesota Statutes 2012, section 124D.4531.

1.4

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5

Section 1. Minnesota Statutes 2012, section 124D.4531, is amended to read:

1.6

124D.4531 CAREER AND TECHNICAL ~~LEVY~~ REVENUE.

1.7

Subdivision 1. **Career and technical ~~levy~~ revenue.** (a) A district with a career and

1.8

technical program approved under this section for the fiscal year in which the levy is

1.9

certified ~~may levy an amount~~ is eligible for career and technical revenue equal to 35 percent

1.10

of approved expenditures in the fiscal year in which the levy is certified for the following:

1.11

(1) salaries paid to essential, licensed personnel providing direct instructional

1.12

services to students in that fiscal year, including extended contracts, for services rendered

1.13

in the district's approved career and technical education programs;

1.14

(2) contracted services provided by a public or private agency other than a Minnesota

1.15

school district or cooperative center under subdivision 7;

1.16

(3) necessary travel between instructional sites by licensed career and technical

1.17

education personnel;

1.18

(4) necessary travel by licensed career and technical education personnel for

1.19

vocational student organization activities held within the state for instructional purposes;

1.20

(5) curriculum development activities that are part of a five-year plan for

1.21

improvement based on program assessment;

1.22

(6) necessary travel by licensed career and technical education personnel for

1.23

noncollegiate credit-bearing professional development; and

1.24

(7) specialized vocational instructional supplies.

(b) Up to ten percent of a district's career and technical ~~levy~~ revenue may be spent on equipment purchases. Districts using the career and technical ~~levy~~ revenue for equipment purchases must report to the department on the improved learning opportunities for students that result from the investment in equipment.

(c) The district must recognize the full amount of this levy as revenue for the fiscal year in which it is certified.

(d) The amount of the ~~levy-certified~~ revenue calculated under this subdivision may not exceed \$17,850,000 for taxes payable in 2012, \$15,520,000 for taxes payable in 2013, and ~~\$15,393,000~~ \$19,242,000 for taxes payable in 2014.

(e) If the estimated ~~levy~~ revenue exceeds the amount in paragraph (d), the commissioner must reduce the percentage in paragraph (a), clause (2), until the estimated ~~levy~~ revenue no longer exceeds the limit in paragraph (d).

Subd. 1a. **Career and technical levy.** For fiscal year 2014 only, a district may levy an amount not more than its career and technical revenue.

For fiscal year 2015 and later, a district may levy an amount not more than the product of its career and technical revenue times the lesser of one or the ratio of its adjusted net tax capacity per adjusted marginal cost pupil unit in the fiscal year in which the levy is certified to the career and technical revenue equalizing factor. The career and technical revenue equalizing factor equals \$7,316.

Subd. 1b. **Career and technical aid.** For fiscal year 2015 and later, a district's career and technical aid equals its career and technical revenue less its career and technical levy. If the district levy is less than the permitted levy, the district's career and technical aid shall be reduced proportionately.

Subd. 2. Allocation from cooperative centers and intermediate districts. For purposes of this section, a cooperative center or an intermediate district must allocate its approved expenditures for career and technical education programs among participating districts.

Subd. 3. Levy Revenue guarantee. Notwithstanding subdivision 1, paragraph (a), the career and technical education ~~levy~~ revenue for a district is not less than the lesser of:

(1) the district's career and technical education ~~levy-authority~~ revenue for the previous fiscal year; or

(2) 100 percent of the approved expenditures for career and technical programs included in subdivision 1, paragraph (b), for the fiscal year in which the levy is certified.

Subd. 3a. ~~Levy, pay 2012-2014~~ Revenue adjustments. Notwithstanding subdivisions 1, 1a, and 3, for taxes payable in 2012 to 2014 only, the department must calculate the career and technical ~~levy-authority~~ revenue for each district according to

Minnesota Statutes 2010, section 124D.4531, and adjust the ~~levy authority~~ revenue for each district proportionately to meet the statewide levy revenue target under subdivision 1, paragraph (d). For purposes of calculating the levy revenue guarantee under subdivision 3, the career and technical education ~~levy authority~~ revenue for the previous fiscal year is the ~~levy authority~~ revenue according to Minnesota Statutes 2010, section 124D.4531, before adjustments to meet the statewide levy revenue target.

Subd. 4. **District reports.** Each district or cooperative center must report data to the department for all career and technical education programs as required by the department to implement the career and technical levy revenue formula.

Subd. 5. **Allocation from districts participating in agreements for secondary education or interdistrict cooperation.** For purposes of this section, a district with a career and technical program approved under this section that participates in an agreement under section 123A.30 or 123A.32 must allocate its levy revenue authority under this section among participating districts.

EFFECTIVE DATE. This section is effective for taxes payable in 2014 and later.