

**124D.4531 CAREER AND TECHNICAL LEVY.**

Subdivision 1. **Career and technical levy.** (a) A district with a career and technical program approved under this section for the fiscal year in which the levy is certified may levy an amount equal to 35 percent of approved expenditures in the fiscal year in which the levy is certified for the following:

(1) salaries paid to essential, licensed personnel providing direct instructional services to students in that fiscal year, including extended contracts, for services rendered in the district's approved career and technical education programs;

(2) contracted services provided by a public or private agency other than a Minnesota school district or cooperative center under subdivision 7;

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

(4) necessary travel by licensed career and technical education personnel for vocational student organization activities held within the state for instructional purposes;

(5) curriculum development activities that are part of a five-year plan for improvement based on program assessment;

(6) necessary travel by licensed career and technical education personnel for noncollegiate credit-bearing professional development; and

(7) specialized vocational instructional supplies.

(b) Up to ten percent of a district's career and technical levy may be spent on equipment purchases. Districts using the career and technical levy 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 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 for taxes payable in 2014.

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

**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 guarantee.** Notwithstanding subdivision 1, paragraph (a), the career and technical education levy for a district is not less than the lesser of:

(1) the district's career and technical education levy authority 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.** Notwithstanding subdivisions 1 and 3, for taxes payable in 2012 to 2014 only, the department must calculate the career and technical levy authority for each district according to Minnesota Statutes 2010, section 124D.4531, and adjust the levy authority for each district proportionately to meet the statewide levy target under subdivision 1, paragraph (d). For purposes of calculating the levy guarantee under subdivision 3, the career and technical education levy authority for the previous fiscal year is the levy authority according to Minnesota Statutes 2010, section 124D.4531, before adjustments to meet the statewide levy 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 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 authority under this section among participating districts.

**History:** *1Sp2005 c 5 art 2 s 66; 2009 c 88 art 2 s 1; 1Sp2011 c 11 art 2 s 41; 2012 c 239 art 1 s 21-23*