

**126C.13 GENERAL EDUCATION AID.**

Subdivision 1. [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]

Subd. 2. [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]

Subd. 3. [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]

Subd. 3a. **Student achievement rate.** The commissioner must establish the student achievement rate by July 1 of each year for levies payable in the following year. The student achievement rate must be a rate, rounded up to the nearest hundredth of a percent, that, when applied to the adjusted net tax capacity for all districts, raises the amount specified in this subdivision. The student achievement rate must be the rate that raises \$20,000,000 for fiscal year 2015 and later years. The student achievement rate may not be changed due to changes or corrections made to a district's adjusted net tax capacity after the rate has been established.

Subd. 3b. **Student achievement levy.** To obtain general education revenue, a district may levy an amount not to exceed the student achievement rate times the adjusted net tax capacity of the district for the preceding year. If the amount of the student achievement levy would exceed the general education revenue, the student achievement levy must be determined according to subdivision 3c.

Subd. 3c. **Student achievement levy; districts off the formula.** (a) If the amount of the student achievement levy for a district exceeds the district's general education revenue, excluding operating capital revenue, equity revenue, and transition revenue, the amount of the student achievement levy must be limited to the district's general education revenue, excluding operating capital revenue, equity revenue, and transition revenue.

(b) A levy made according to this subdivision shall also be construed to be the levy made according to subdivision 3b.

Subd. 4. **General education aid.** (a) For fiscal years 2013 and 2014 only, a district's general education aid is the sum of the following amounts:

(1) general education revenue, excluding equity revenue, total operating capital revenue, alternative teacher compensation revenue, and transition revenue;

(2) operating capital aid under section 126C.10, subdivision 13b;

(3) equity aid under section 126C.10, subdivision 30;

(4) alternative teacher compensation aid under section 126C.10, subdivision 36;

(5) transition aid under section 126C.10, subdivision 33;

(6) shared time aid under section 126C.01, subdivision 7;

(7) referendum aid under section 126C.17, subdivisions 7 and 7a; and

(8) online learning aid according to section 124D.096.

(b) For fiscal year 2015 and later, a district's general education aid equals:

(1) general education revenue, excluding operating capital revenue, equity revenue, local optional revenue, and transition revenue, minus the student achievement levy, multiplied times the ratio of the actual amount of student achievement levy levied to the permitted student achievement levy; plus

(2) equity aid under section 126C.10, subdivision 30; plus

(3) transition aid under section 126C.10, subdivision 33; plus

(4) shared time aid under section 126C.10, subdivision 7; plus

(5) referendum aid under section 126C.17, subdivisions 7 and 7a; plus

(6) online learning aid under section 124D.096; plus

(7) local optional aid according to section 126C.10, subdivision 2d, paragraph (d).

*[See Note.]*

Subd. 5. **Uses of revenue.** Except as provided in sections 126C.10, subdivision 14; 126C.12; and 126C.15, general education revenue may be used during the regular school year and the summer for general and special school purposes.

**History:** 1987 c 398 art 1 s 12; 1988 c 486 s 61-64; 1988 c 718 art 1 s 4-6; 1988 c 719 art 5 s 84; 1989 c 329 art 1 s 13; art 13 s 20; 1Sp1989 c 1 art 2 s 11; art 6 s 7; art 9 s 6; 1990 c 562 art 1 s 4; 1991 c 265 art 1 s 20-22; 1992 c 499 art 1 s 15; art 7 s 31; art 12 s 15,16; 1992 c 511 art 4 s 1; 1993 c 224 art 1 s 19,20; 1994 c 647 art 1 s 26; 1Sp1995 c 3 art 1 s 46,47; 1996 c 412 art 1 s 26; 1Sp1997 c 4 art 1 s 46-49; 1998 c 397 art 7 s 154-156,164; art 11 s 3; art 12 s 6; 1998 c 398 art 1 s 33,39; 1999 c 241 art 1 s 37,38,54; 2000 c 489 art 2 s 28; 1Sp2001 c 5 art 2 s 11; art 3 s 82; 1Sp2001 c 6 art 1 s 42; 1Sp2003 c 9 art 1 s 33; 1Sp2003 c 23 s 13; 1Sp2005 c 5 art 1 s 26; 2007 c 146 art 1 s 11; 2013 c 116 art 1 s 43-46; 2013 c 143 art 3 s 4; 2014 c 150 art 4 s 3; 2014 c 312 art 15 s 30

**NOTE:** The amendment to subdivision 4 by Laws 2014, chapter 150, article 4, section 3, is effective for revenue in fiscal year 2016 and later. Laws 2014, chapter 150, article 4, section 3, the effective date.