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 [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]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 [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]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 [Repealed, 1Sp2001 c 5 art 2 s 30 para (b)]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 September 30 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, 2016, and 2017 and $10,000,000 for fiscal year 2018. 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.

[See Note.]

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.

[See Note.]

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.

[See Note.]

Subd. 4. **General education aid.** 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) operating capital aid under section 126C.10, subdivision 13b;

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

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

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

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

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

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

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; 1Sp2015 c 3 art 1 s 9,10*

NOTE: Subdivisions 3a, 3b, and 3c are repealed by Laws 2015, First Special Session chapter 3, article 1, section 28, effective for taxes payable in 2018. Laws 2015, First Special Session chapter 3, article 1, section 28, paragraph (b).