

1 HOUSE BILL NO. 107

2 INTRODUCED BY R. MARSHALL

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING MILL LEVY ELECTION LAWS; REQUIRING A TWO-
5 THIRDS VOTE TO APPROVE A MILL LEVY ELECTION; REVISING THE INFORMATION THAT MUST BE
6 PROVIDED TO VOTERS; AND AMENDING SECTIONS 7-6-4431, 7-14-1134, 7-16-2102, 7-16-2109, 7-22-
7 2142, 7-32-235, 15-10-425, 20-9-353, 20-9-502, AND 20-9-533, MCA."

8

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10

11 **Section 1.** Section 7-6-4431, MCA, is amended to read:

12 **"7-6-4431. Authorization to exceed or impose less than maximum mill levy -- election required**
13 **to exceed.** The governing body of a municipality may raise money by taxation for the support of municipal
14 government services, facilities, or other capital projects in excess of the levy allowed by 15-10-420 under the
15 following conditions:

16 (1) The governing body shall pass a resolution indicating its intent to exceed the current statutory mill
17 levy limit on the approval of ~~a majority of the~~ qualified electors voting in an election under subsection (2). The
18 resolution must include:

- 19 (a) the specific purpose for which the additional money will be used;
20 (b) the specific dollar amount to be raised; and
21 (c) the approximate number of mills required.

22 (2) The governing body shall submit the question of the additional mill levy to the qualified electors of
23 the municipality at an election as provided in 15-10-425. The question may not be submitted more than once in
24 any calendar year. If the ~~majority of voters voting on~~ approve the question ~~is in favor of~~ the additional levy or
25 levies, the governing body is authorized to impose the mill levy in the amount specified in the resolution.

26 (3) An election is not required for a governing body to impose less than the maximum number of mills
27 or to carry forward authorization to impose the maximum number of mills in a subsequent tax year as provided
28 in 15-10-420(1)(b)."

1

2 **Section 2.** Section 7-14-1134, MCA, is amended to read:

3 **"7-14-1134. Method of funding deficiency -- election required.** (1) Subject to the conditions stated
4 in this section, the governing body of a county or of a municipality having a population in excess of 10,000 may
5 by resolution covenant that if at any time all revenue, including taxes, appropriated and collected for bonds
6 issued pursuant to this part is insufficient to pay principal or interest then due, it will levy a general tax on all of
7 the taxable property in the county or municipality for the payment of the deficiency. The governing body may
8 further covenant that at any time a deficiency is likely to occur within 1 year for the payment of principal and
9 interest due on the bonds, it will levy a general tax on all the taxable property in the county or municipality for
10 the payment of the deficiency. The taxes are not subject to any limitation of rate or amount applicable to other
11 county or municipal taxes but are limited to a rate estimated to be sufficient to produce the amount of the
12 deficiency. If more than one local government is included in an authority issuing bonds pursuant to this part, the
13 local governments may apportion the obligation to levy taxes for the payment of, or in anticipation of, a
14 deficiency in the revenue appropriated for the bonds in a manner that the local governments may determine.

15 (2) The resolution must state the principal amount and purpose of the bonds and the substance of the
16 covenant respecting deficiencies.

17 (3) A resolution is not effective until the question of its approval has been submitted to the qualified
18 electors of the local government at an election called for that purpose by the governing body of the local
19 government and held as provided in 15-10-425 and the question is approved by a ~~majority~~ of the electors
20 voting.

21 (4) If a ~~majority~~ of the electors voting on the issue vote against approval of the resolution as provided
22 in 15-10-425, the local government may not make the covenant or levy a tax for the payment of deficiencies
23 pursuant to this section. The local government or authority may issue bonds under this part payable solely from
24 the sources referred to in 7-14-1133(1)."

25

26 **Section 3.** Section 7-16-2102, MCA, is amended to read:

27 **"7-16-2102. Authorization for tax levy for parks and certain cultural, social, and recreational**
28 **facilities.** (1) Subject to 15-10-420, the board of county commissioners may annually levy on the taxable

1 property of the county, in the same manner and at the same time as other county taxes are levied, a tax for the
 2 purpose of maintaining, operating, and equipping parks, cultural facilities, and any county-owned civic center,
 3 youth center, recreation center, recreational complex, or any combination of purposes, parks, and facilities.

4 (2) (a) The board of county commissioners shall submit the question of imposing or the continued
 5 imposition of the property tax mill levy provided in subsection (1) to the electors of the county if a petition
 6 requesting an election, signed by at least 15% of the resident taxpayers of the county, is filed with the county
 7 clerk. The petition must be filed with the county clerk at least 90 days prior to the date of the election.

8 (b) The question must be submitted as provided in 15-10-425.

9 (c) The board of county commissioners shall levy the tax if the question for the imposition of the tax is
 10 approved by a majority of the electors voting on the question as provided in 15-10-425.

11 (3) All laws applicable to the collection of county taxes apply to the collection of the tax provided for in
 12 this section."

13

14 **Section 4.** Section 7-16-2109, MCA, is amended to read:

15 **"7-16-2109. Single assessment for county fair activities, county parks, and certain cultural,**
 16 **social, and recreational facilities -- restriction.** (1) Subject to 15-10-420 and except as provided in
 17 subsection (2) of this section, the county commissioners of a county that has levied taxes pursuant to 7-16-
 18 2102 may combine that levy with any fees assessed in accordance with 7-11-1024 into a single assessment for
 19 the purpose of maintaining, operating, and equipping county fair activities, county parks, cultural facilities, and
 20 any county-owned civic center, youth center, recreation center, recreational complex, or any combination of
 21 purposes, activities, and facilities. The money collected may be distributed among the activities and facilities as
 22 determined by the county commissioners.

23 (2) (a) The board of county commissioners shall submit the question of imposing or continuing the
 24 imposition of the single assessment provided for in subsection (1) to the electors of the county if a petition
 25 requesting a vote on the single assessment, signed by at least 15% of the resident taxpayers of the county, is
 26 filed with the county clerk and recorder at least 90 days prior to the date of the election.

27 (b) The question must be submitted as provided in 15-10-425.

28 (c) The board of county commissioners shall collect the assessment if the imposition or continued

1 imposition of the single assessment is approved by a majority of the electors voting on the question as provided
2 in 15-10-425."

3

4 **Section 5.** Section 7-22-2142, MCA, is amended to read:

5 **"7-22-2142. Sources of money for noxious weed fund.** (1) The commissioners may provide
6 sufficient money in the noxious weed fund for the board to fulfill its duties, as specified in 7-22-2109, by:

7 (a) appropriating money from any source in an amount not less than \$100,000 or an amount
8 equivalent to 1.6 mills levied on the taxable value of all property; and

9 (b) subject to 15-10-420 and at any time fixed by law for levy and assessment of taxes, levying a tax
10 of not less than 1.6 mills on the taxable value of all taxable property in the county. The tax levied under this
11 subsection must be identified on the assessment as the tax that will be used for noxious weed control.

12 (2) The proceeds of the noxious weed control tax or other contribution must be used solely for the
13 purpose of managing noxious weeds in the county and must be deposited in the noxious weed fund.

14 (3) Any proceeds from work or herbicide sales must revert to the noxious weed fund and must be
15 available for reuse within that fiscal year or any subsequent year.

16 (4) The commissioners may accept any private, state, or federal gifts, grants, contracts, or other funds
17 to aid in the management of noxious weeds within the district. These funds must be placed in the noxious weed
18 fund.

19 (5) Subject to 15-10-420, the commissioners may impose a tax for weed control within a special
20 management zone as provided in 7-22-2121(4). For the purposes of imposing the tax, the special management
21 zone boundaries must be established by the board and approved by a majority of the voters within the special
22 management zone. Pursuant to an election held in accordance with 15-10-425, the amount of the tax must be
23 approved by a majority of the voters within the special management zone, and approval of the zone and the tax
24 may occur simultaneously. Revenue received from a special management zone tax must be spent on weed
25 management projects within the boundaries of the special management zone."

26

27 **Section 6.** Section 7-32-235, MCA, is amended to read:

28 **"7-32-235. Search and rescue units authorized -- under control of county sheriff -- optional**

1 **funding.** (1) A county may establish or recognize one or more search and rescue units within the county.

2 (2) (a) Except in time of martial rule as provided in 10-1-106, search and rescue units and their
3 officers are under the operational control and supervision of the county sheriff, or the sheriff's designee, having
4 jurisdiction and whose span of control would be considered within reasonable limits.

5 (b) A county sheriff or the sheriff's designee may authorize the participation of members of the civil air
6 patrol, including cadets under 18 years of age, in search and rescue operations.

7 (3) Subject to 15-10-420, a county may, after approval ~~by a majority of the people voting on~~of the
8 question at an election held throughout the county, levy an annual tax on the taxable value of all taxable
9 property within the county to support one or more search and rescue units established or recognized under
10 subsection (1). The election must be held as provided in 15-10-425."
11

12 **Section 7.** Section 15-10-425, MCA, is amended to read:

13 "**15-10-425. Mill levy election.** (1) A county, consolidated government, incorporated city,
14 incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is
15 required to be submitted to the electors, or exceed the mill levy limit provided for in 15-10-420 by conducting an
16 election as provided in this section.

17 (2) An election pursuant to this section must be held in accordance with Title 13, chapter 1, part 4 or
18 5, or Title 20 for school elections, whichever is appropriate to the taxing entity. The governing body shall pass a
19 resolution, shall amend its self-governing charter, or must receive a petition indicating an intent to impose a
20 new levy, increase a mill levy, or exceed the current statutory mill levy provided for in 15-10-420 on the
21 approval of ~~a majority~~two-thirds of the qualified electors voting in the election. The resolution, charter
22 amendment, or petition must include:

23 (a) the specific purpose for which the additional money will be used;

24 (b) either:

25 (i) the specific amount of money to be raised and the approximate number of mills to be imposed; or

26 (ii) the specific number of mills to be imposed and the approximate amount of money to be raised; and

27 (c) whether the levy is permanent or the durational limit on the levy.

28 (3) (a) Notice of the election must be prepared by the governing body and given as provided in 13-1-

1 108. The form of the ballot must reflect the content of the resolution or charter amendment and must include a
2 statement of the impact of the election on a ~~home-residence~~ valued at \$100,000 and a ~~home-residence~~ valued
3 at \$200,000 in the district in terms of actual dollars in additional property taxes that would be imposed on
4 residences with those values if the mill levy were to pass. ~~The ballot may also include a statement of the impact~~
5 ~~of the election on homes of any other value in the district, if appropriate.~~

6 (b) The governing body shall provide with the ballot a statement showing the taxes currently levied on
7 a residence valued at \$100,000 and values above \$100,000, increasing by \$100,000 in incremental value up to
8 the highest value residence in the taxing jurisdiction. The statement must show the taxes levied for all taxing
9 jurisdictions to which the property is subject and be itemized by taxing jurisdiction.

10 (4) ~~If the majority two-thirds of the qualified electors~~ voting on the question are in favor of the
11 additional levy, the governing body is authorized to impose the levy in either the amount or the number of mills
12 specified in the resolution or charter amendment.

13 (5) A governing body, as defined in 7-6-4002, may reduce an approved levy in any fiscal year without
14 losing the authority to impose in a subsequent fiscal year up to the maximum amount or number of mills
15 approved in the election. However, nothing in this subsection authorizes a governing body to impose more than
16 the approved levy in any fiscal year or to extend the duration of the approved levy."

17

18 **Section 8.** Section 20-9-353, MCA, is amended to read:

19 **"20-9-353. Additional financing for general fund -- election for authorization to impose.** (1) The
20 trustees of a district may propose to adopt an over-BASE budget amount for the district general fund that does
21 not exceed the general fund budget limitations, as provided in 20-9-308.

22 (2) When the trustees of the district propose to adopt an over-BASE budget under subsection (1), any
23 increase in local property taxes authorized by 20-9-308(4) over revenue previously authorized by the electors of
24 the district or imposed by the district in any of the previous 5 years must be submitted to a vote of the qualified
25 electors of the district, as provided in 15-10-425. The trustees are not required to submit to the qualified
26 electors any increase in state funding of the basic or per-ANB entitlements or of the general fund payments
27 established in 20-9-327 through 20-9-330 approved by the legislature. When the trustees of a district determine
28 that a voted amount of financing is required for the general fund budget, the trustees shall submit the

1 proposition to finance the voted amount to the electors who are qualified under 20-20-301 to vote upon the
2 proposition. The election must be called and conducted in the manner prescribed by this title for school
3 elections and must conform to the requirements of 15-10-425. The ballot for the election must conform to the
4 requirements of 15-10-425.

5 (3) If the proposition on any additional financing for the general fund is approved by a ~~majority vote of~~
6 the electors voting at the election, the proposition carries and the trustees may use any portion or all of the
7 authorized amount in adopting the final general fund budget. The trustees shall certify any additional levy
8 amount authorized by the election on the budget form that is submitted to the county superintendent, and the
9 county commissioners shall levy the authorized number of mills on the taxable value of all taxable property
10 within the district, as prescribed in 20-9-141.

11 (4) All levies adopted under this section must be authorized by the election conducted before August
12 1 of the school fiscal year for which it is effective.

13 (5) If the trustees of a district are required to submit a proposition to finance an over-BASE budget
14 amount, as allowed by 20-9-308, to the electors of the district, the trustees shall comply with the provisions of
15 subsections (2) through (4) of this section."
16

17 **Section 9.** Section 20-9-502, MCA, is amended to read:

18 **"20-9-502. Purpose and authorization of building reserve fund -- subfund structure.** (1) The
19 trustees of any district may establish a building reserve fund to budget for and expend funds for any of the
20 purposes set forth in this section. Appropriate subfunds must be created to ensure separate tracking of the
21 expenditure of funds from voted and nonvoted levies and transfers for school safety pursuant to 20-9-236.

22 (2) (a) A voted levy may be imposed and a subfund must be created with the approval of the qualified
23 electors of the district for the purpose of raising money for the future construction, equipping, or enlarging of
24 school buildings or for the purpose of purchasing land needed for school purposes in the district. In order to
25 submit to the qualified electors of the district a building reserve proposition for the establishment of or addition
26 to a building reserve, the trustees shall pass a resolution that specifies:

27 (i) the purpose or purposes for which the new or addition to the building reserve will be used;

28 (ii) the duration of time over which the new or addition to the building reserve will be raised in annual,

1 equal installments;

2 (iii) the total amount of money that will be raised during the duration of time specified for the levy; and

3 (iv) any other requirements under 15-10-425 and 20-20-201 for the calling of an election.

4 (b) Except as provided in subsection (4)(b), a building reserve tax authorization may not be for more
5 than 20 years.

6 (c) The election must be conducted in accordance with the school election laws of this title, and the
7 electors qualified to vote in the election must be qualified under the provisions of 20-20-301. The ballot for a
8 building reserve proposition must be substantially in compliance with 15-10-425.

9 (d) The building reserve proposition is approved if ~~a majority of these~~ the electors voting at the
10 election approve the establishment of or addition to the building reserve as provided in 15-10-425. The annual
11 budgeting and taxation authority of the trustees for a building reserve is computed by dividing the total
12 authorized amount by the specified number of years. The authority of the trustees to budget and impose the
13 taxation for the annual amount to be raised for the building reserve lapses when, at a later time, a bond issue is
14 approved by the qualified electors of the district for the same purpose or purposes for which the building
15 reserve fund of the district was established. Whenever a subsequent bond issue is made for the same purpose
16 or purposes of a building reserve, the money in the building reserve must be used for the purpose or purposes
17 before any money realized by the bond issue is used.

18 (3) (a) A subfund must be created to account for revenue and expenditures for school major
19 maintenance and repairs authorized under this subsection (3). The trustees of a district may authorize and
20 impose a levy of no more than 10 mills on the taxable value of all taxable property within the district for that
21 school fiscal year for the purposes of raising revenue for identified improvements or projects meeting the
22 requirements of 20-9-525(2). The 10-mill limit under this subsection (3) must be calculated using the district's
23 total taxable valuation most recently certified by the department of revenue under 15-10-202. The amount of
24 money raised by the levy, the deposits and transfers authorized under subsection (3)(f) of this section, and
25 anticipated state aid pursuant to 20-9-525(3) may not exceed the district's school major maintenance amount.
26 For the purposes of this section, the term "school major maintenance amount" means the sum of \$15,000 and
27 the product of \$100 multiplied by the district's budgeted ANB for the prior fiscal year. To authorize and impose a
28 levy under this subsection (3), the trustees shall:

1 (i) following public notice requirements pursuant to 20-9-116, adopt no later than March 31 of each
2 fiscal year a resolution:

3 (A) identifying the anticipated improvements or projects for which the proceeds of the levy, the
4 deposits and transfers authorized under subsection (3)(f) of this section, and anticipated state aid pursuant to
5 20-9-525(3) will be used; and

6 (B) estimating a total dollar amount of money to be raised by the levy, the deposits and transfers
7 authorized under subsection (3)(f) of this section, anticipated state aid pursuant to 20-9-525(3), and the
8 resulting estimated number of mills to be levied using the district's taxable valuation most recently certified by
9 the department of revenue under 15-10-202; and

10 (ii) include the amount of any final levy to be imposed as part of its final budget meeting noticed in
11 compliance with 20-9-131.

12 (b) Proceeds from the levy may be expended only for the purposes under 20-9-525(2), and the
13 expenditure of the money must be reported in the annual trustees' report as required by 20-9-213.

14 (c) Whenever the trustees of a district impose a levy pursuant to this subsection (3) during the current
15 school fiscal year, they shall budget for the proceeds of the levy, the deposits and transfers authorized under
16 subsection (3)(f) of this section, and anticipated state aid pursuant to 20-9-525(3) in the district's building
17 reserve fund budget. Any expenditures of the funds must be made in accordance with the financial
18 administration provisions of this title for a budgeted fund.

19 (d) When a tax levy pursuant to this subsection (3) is included as a revenue item on the final building
20 reserve fund budget, the county superintendent shall report the levy requirement to the county commissioners
21 by the later of the first Tuesday in September or within 30 calendar days after receiving certified taxable values
22 and a levy on the district must be made by the county commissioners in accordance with 20-9-142.

23 (e) A subfund in the building reserve fund must be created for the deposit of proceeds from the levy,
24 the deposits and transfers authorized under subsection (3)(f) of this section, and anticipated state aid pursuant
25 to 20-9-525(3).

26 (f) If the imposition of 10 mills pursuant to subsection (3)(a) is estimated by the trustees to generate
27 an amount less than the maximum levy revenue specified in subsection (3)(a), the trustees may deposit
28 additional funds from any lawfully available revenue source and may transfer additional funds from any lawfully

1 available fund of the district to the subfund provided for in subsection (3)(a), up to the difference between the
2 revenue estimated to be raised by the imposition of 10 mills and the maximum levy revenue specified in
3 subsection (3)(a). The district's local effort for purposes of calculating its eligibility for state school major
4 maintenance aid pursuant to 20-9-525 consists of the combined total of funds raised from the imposition of 10
5 mills and additional funds raised from deposits and transfers in compliance with this subsection (3)(f).

6 (4) (a) A voted levy may be imposed and a subfund must be created with the approval of the qualified
7 electors of the district to provide funding for transition costs incurred when the trustees:

8 (i) open a new school under the provisions of Title 20, chapter 6;

9 (ii) close a school;

10 (iii) replace a school building;

11 (iv) consolidate with or annex another district under the provisions of Title 20, chapter 6; or

12 (v) receive approval from voters to expand an elementary district into a K-12 district pursuant to 20-6-
13 326.

14 (b) Except as provided in subsection (4)(c), the total amount the trustees may submit to the electorate
15 for transition costs may not exceed the number of years specified in the proposition times the greater of 5% of
16 the district's maximum general fund budget for the current year or \$250 per ANB for the current year. The
17 duration of the levy for transition costs may not exceed 6 years.

18 (c) If the levy for transition costs is for consolidation or annexation:

19 (i) the limitation on the amount levied is calculated using the ANB and the maximum general fund
20 budget for the districts that are being combined; and

21 (ii) the proposition must be submitted to the qualified electors in the combined district.

22 (d) The levy for transition costs may not be considered as outstanding indebtedness for the purpose
23 of calculating the limitation in 20-9-406.

24 (5) (a) A subfund in the building reserve fund must be created for:

25 (i) the funds transferred to the building reserve fund for school safety and security pursuant to 20-9-
26 236; and

27 (ii) funds generated by a voter-approved levy for school and student safety and security pursuant to
28 subsection (5)(b) of this section.

1 (b) A voted levy may be imposed with the approval of the qualified electors of the district to provide
2 funding for improvements to school and student safety and security that meet any of the criteria set forth in 20-
3 9-236(1)(a) through (1)(e). A voted levy for school and student safety and security may not be considered as
4 outstanding indebtedness for the purpose of calculating the limitation in 20-9-406. The election for a voted levy
5 for school and student safety and security must be conducted in accordance with the school election laws of
6 this title, and the electors qualified to vote in the election must be qualified under the provisions of 20-20-301.
7 The ballot for a building reserve proposition must be substantially in compliance with 15-10-425."

8

9 **Section 10.** Section 20-9-533, MCA, is amended to read:

10 **"20-9-533. Technology acquisition and depreciation fund -- limitations.** (1) The trustees of a
11 district may establish a technology acquisition and depreciation fund for school district expenditures incurred
12 for:

13 (a) the purchase, rental, repair, and maintenance of technological equipment, including computers
14 and computer network access;

15 (b) cloud computing services for technology infrastructure, platform, software, network, storage,
16 security, data, database, test environment, curriculum, or desktop virtualization purposes, including any
17 subscription or any license-based or pay-per-use service that is accessed over the internet or other remote
18 network to meet the district's information technology and other needs; and

19 (c) associated technical training for school district personnel.

20 (2) Any expenditures from the technology acquisition and depreciation fund must be made in
21 accordance with the financial administration requirements for a budgeted fund pursuant to this title. The
22 trustees of a district shall fund the technology acquisition and depreciation fund with:

23 (a) the state money received under 20-9-534; and

24 (b) other local, state, private, and federal funds received for the purpose of funding technology or
25 technology-associated training.

26 (3) In depreciating the technological equipment of a school district for levies approved prior to July 1,
27 2013, the trustees may include in the district's budget, contingent upon voter approval of a levy under
28 subsection (6) and pursuant to the school budgeting requirements of this title, an amount each fiscal year that

1 does not exceed 20% of the original cost of any technological equipment, including computers and computer
2 network access, that is owned by the district. The amount budgeted pursuant to levies approved prior to July 1,
3 2013, may not, over time, exceed 150% of the original cost of the equipment.

4 (4) The annual revenue requirement for each district's technology acquisition and depreciation fund
5 determined within the limitations of this section must be reported by the county superintendent of schools to the
6 board of county commissioners on or before the later of the first Tuesday in September or within 30 calendar
7 days after receiving certified taxable values as the technology acquisition and depreciation fund levy
8 requirement for that district, and a levy must be made by the county commissioners in accordance with 20-9-
9 142.

10 (5) Any expenditure of technology acquisition and depreciation fund money must be within the
11 limitations of the district's final technology acquisition and depreciation fund budget and the school financial
12 administration provisions of this title.

13 (6) In addition to the funds received pursuant to subsection (2), the trustees of a school district may
14 submit a proposition to the qualified electors of the district to approve an additional levy to fund costs of
15 providing the technologies included in subsection (1). The election must be called and conducted in the manner
16 prescribed by this title for school elections and in the manner prescribed by 15-10-425. A technology levy
17 authorization approved after July 1, 2013, may not exceed 10 years.

18 (7) The technology proposition is approved if ~~a majority of those~~ the electors voting at the election
19 approve the levy as provided in 15-10-425. Notwithstanding any other provision of law, the levy under
20 subsection (6) is subject to 15-10-420.

21 (8) A district whose qualified electors have previously approved a technology levy of perpetual
22 duration prior to July 1, 2013, may submit a proposition to the qualified electors on or after July 1, 2013, for an
23 increase in the amount of the levy to cover the costs of providing technologies under subsections (1)(b) and
24 (1)(c) or to seek relief from the obligation of tracking depreciation of equipment under a levy approved prior to
25 July 1, 2013. In seeking approval of the proposition, the district shall specify a proposed revised duration of the
26 underlying perpetual levy previously approved and a proposed duration for the proposed increase in the
27 amount of the levy, neither of which may exceed 10 years. If the proposition is approved by the qualified
28 electors, both the underlying levy previously approved for a perpetual duration and the increase in the amount

1 of the levy are subject to the revised durational limit specified on the ballot.

2 (9) The trustees of a district may not use revenue in the technology acquisition and depreciation fund
3 to finance contributions to the teachers' retirement system, the public employees' retirement system, or the
4 federal social security system or for unemployment compensation insurance."

5 - END -