1 HOUSE BILL NO. 206 2 INTRODUCED BY R. MARSHALL, E. BUTTREY, R. FITZGERALD, M. HOPKINS 3 4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING MILL LEVY ELECTION LAWS; LIMITING THE 5 DURATION OF A VOTED MILL LEVY: REQUIRING VOTER TURNOUT TO EXCEED 50% FOR A VOTED 6 LEVY; REVISING THE INFORMATION THAT MUST BE INCLUDED IN THE RESOLUTION OR PETITION 7 FOR THE MILL LEVY ELECTION; REVISING THE INFORMATION THAT MUST BE PROVIDED TO VOTERS; AND AMENDING SECTIONS 7-6-4431, 7-14-1134, 7-16-2102, 7-16-2109, 7-22-2142, 7-32-235, 15-10-425, 8 9 20-9-353, 20-9-502, AND 20-9-533, MCA." 10 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 12 13 Section 1. Section 7-6-4431, MCA, is amended to read: 14 "7-6-4431. Authorization to exceed or impose less than maximum mill levy -- election required to exceed. The governing body of a municipality may raise money by taxation for the support of municipal 15 16 government services, facilities, or other capital projects in excess of the levy allowed by 15-10-420 under the following conditions: 17 18 The governing body shall pass a resolution indicating its intent to exceed the current statutory (1)19 mill levy limit on the approval of a majority of the qualified electors voting in an election under subsection (2). 20 The resolution must include: 21 (a) the specific purpose for which the additional money will be used; 22 (b) the specific dollar amount to be raised; and 23 (c) the approximate number of mills required. 24 (2) The governing body shall submit the question of the additional mill levy to the qualified electors 25 of the municipality at an election as provided in 15-10-425. The question may not be submitted more than once 26 in any calendar year. If the majority of voters voting on approve the question is in favor of the additional levy or 27 levies, the governing body is authorized to impose the mill levy in the amount specified in the resolution. 28 (3) An election is not required for a governing body to impose less than the maximum number of



1 mills or to carry forward authorization to impose the maximum number of mills in a subsequent tax year as

- 2 provided in 15-10-420(1)(b)."
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Section 2. Section 7-14-1134, MCA, is amended to read:

5 **"7-14-1134.** Method of funding deficiency -- election required. (1) Subject to the conditions stated 6 in this section, the governing body of a county or of a municipality having a population in excess of 10,000 may 7 by resolution covenant that if at any time all revenue, including taxes, appropriated and collected for bonds 8 issued pursuant to this part is insufficient to pay principal or interest then due, it will levy a general tax on all of 9 the taxable property in the county or municipality for the payment of the deficiency. The governing body may 10 further covenant that at any time a deficiency is likely to occur within 1 year for the payment of principal and 11 interest due on the bonds, it will levy a general tax on all the taxable property in the county or municipality for 12 the payment of the deficiency. The taxes are not subject to any limitation of rate or amount applicable to other 13 county or municipal taxes but are limited to a rate estimated to be sufficient to produce the amount of the 14 deficiency. If more than one local government is included in an authority issuing bonds pursuant to this part, the 15 local governments may apportion the obligation to levy taxes for the payment of, or in anticipation of, a 16 deficiency in the revenue appropriated for the bonds in a manner that the local governments may determine. 17 (2) The resolution must state the principal amount and purpose of the bonds and the substance of 18 the covenant respecting deficiencies. 19 A resolution is not effective until the question of its approval has been submitted to the qualified (3) 20 electors of the local government at an election called for that purpose by the governing body of the local 21 government and held as provided in 15-10-425 and the question is approved by a majority of the electors 22 voting.

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

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



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration

- 2023 68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

1	"7-16-2102.	Authorization for tax levy for parks and certain cultural, social, and recreational	
2	facilities. (1) Subject	to 15-10-420, the board of county commissioners may annually levy on the taxable	
3	property of the count	y, in the same manner and at the same time as other county taxes are levied, a tax for the	
4	purpose of maintainir	ng, operating, and equipping parks, cultural facilities, and any county-owned civic center,	
5	youth center, recreat	ion center, recreational complex, or any combination of purposes, parks, and facilities.	
6	(2) (a) T	he board of county commissioners shall submit the question of imposing or the continued	
7	imposition of the prop	perty tax mill levy provided in subsection (1) to the electors of the county if a petition	
8	requesting an election, signed by at least 15% of the resident taxpayers of the county, is filed with the county		
9	clerk. The petition mu	ust be filed with the county clerk at least 90 days prior to the date of the election.	
10	(b) The	question must be submitted as provided in 15-10-425.	
11	(c) The	board of county commissioners shall levy the tax if the question for the imposition of the	
12	tax is approved by a	majority of the electors voting on the question as provided in 15-10-425.	
13	(3) All la	ws applicable to the collection of county taxes apply to the collection of the tax provided	
14	for in this section."		
15			
16	Section 4. S	ection 7-16-2109, MCA, is amended to read:	
17	"7-16-2109.	Single assessment for county fair activities, county parks, and certain cultural,	
18	social, and recreation	onal facilities restriction. (1) Subject to 15-10-420 and except as provided in	
19	subsection (2) of this	section, the county commissioners of a county that has levied taxes pursuant to 7-16-	
20	2102 may combine th	nat levy with any fees assessed in accordance with 7-11-1024 into a single assessment for	
21	the purpose of mainta	aining, operating, and equipping county fair activities, county parks, cultural facilities, and	
22	any county-owned civ	vic center, youth center, recreation center, recreational complex, or any combination of	
23	purposes, activities, a	and facilities. The money collected may be distributed among the activities and facilities as	
24	determined by the co	unty commissioners.	
25	(2) (a) T	he board of county commissioners shall submit the question of imposing or continuing the	
26	imposition of the sing	le assessment provided for in subsection (1) to the electors of the county if a petition	
27	requesting a vote on	the single assessment, signed by at least 15% of the resident taxpayers of the county, is	
28	filed with the county of	clerk and recorder at least 90 days prior to the date of the election.	



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	egislature 2023	Drafter: Megan Moore, 406-444-4496 H	B0206.001.001
1	(b)	The question must be submitted as provided in 15-10-425.	
2	(c)	The board of county commissioners shall collect the assessment if the imposition	n or continued
3	imposition of t	he single assessment is approved by a majority of the electors voting on the quest	ion as provided
4	<u>in 15-10-425</u> ."		
5			
6	Sectio	on 5. Section 7-22-2142, MCA, is amended to read:	
7	"7-22-	-2142. Sources of money for noxious weed fund. (1) The commissioners may	provide
8	sufficient mone	ey in the noxious weed fund for the board to fulfill its duties, as specified in 7-22-21	09, by:
9	(a)	appropriating money from any source in an amount not less than \$100,000 or ar	i amount
10	equivalent to 1	1.6 mills levied on the taxable value of all property; and	
11	(b)	subject to 15-10-420 and at any time fixed by law for levy and assessment of tax	es, levying a
12	tax of not less	than 1.6 mills on the taxable value of all taxable property in the county. The tax level	vied under this
13	subsection mu	ust be identified on the assessment as the tax that will be used for noxious weed co	ontrol.
14	(2)	The proceeds of the noxious weed control tax or other contribution must be used	l solely for the
15	purpose of ma	anaging noxious weeds in the county and must be deposited in the noxious weed fu	und.
16	(3)	Any proceeds from work or herbicide sales must revert to the noxious weed fund	I and must be
17	available for re	euse within that fiscal year or any subsequent year.	
18	(4)	The commissioners may accept any private, state, or federal gifts, grants, contra	cts, or other
19	funds to aid in	the management of noxious weeds within the district. These funds must be placed	I in the noxious
20	weed fund.		
21	(5)	Subject to 15-10-420, the commissioners may impose a tax for weed control with	nin a special
22	management z	zone as provided in 7-22-2121(4). For the purposes of imposing the tax, the specia	ıl management
23	zone boundari	ies must be established by the board and approved by a majority of the voters with	in the special
24	management z	zone. Pursuant to an election held in accordance with 15-10-425, the amount of the	e tax must be
25	approved by a	a majority of the voters within the special management zone, and approval of the zo	one and the tax
26	may occur sim	nultaneously. Revenue received from a special management zone tax must be spe	nt on weed
27	management p	projects within the boundaries of the special management zone."	
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- 4 -



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration - 2023 68th Legislature 2023 Drafter: Megan Moore, 406-444-4496 HB0206.001.001

1 Section 6. Section 7-32-235, MCA, is amended to read: 2 "7-32-235. Search and rescue units authorized -- under control of county sheriff -- optional 3 funding. (1) A county may establish or recognize one or more search and rescue units within the county. (a) Except in time of martial rule as provided in 10-1-106, search and rescue units and their 4 (2) 5 officers are under the operational control and supervision of the county sheriff, or the sheriff's designee, having 6 jurisdiction and whose span of control would be considered within reasonable limits. 7 A county sheriff or the sheriff's designee may authorize the participation of members of the civil (b) 8 air patrol, including cadets under 18 years of age, in search and rescue operations. 9 (3) Subject to 15-10-420, a county may, after approval by a majority of the people voting on of the 10 question at an election held throughout the county, levy an annual tax on the taxable value of all taxable 11 property within the county to support one or more search and rescue units established or recognized under 12 subsection (1). The election must be held as provided in 15-10-425. 13 A search and rescue unit established or recognized by a county may possess human remains (4) 14 as defined in 37-19-101 for the purpose of training canines used for search and rescue work. 15 (a) The county sheriff or the sheriff's designee shall keep an inventory of all human remains that 16 are kept for the purpose of training search and rescue canines. The inventory must be updated when the 17 search and rescue unit receives human remains or disposes of human remains that are no longer useful to the 18 search and rescue unit. 19 Each search and rescue unit that possesses human remains for the purpose of training search (b) 20 and rescue canines shall establish policies and standard operating procedures for access to, the inventory of, 21 and the possession and disposal of human remains kept for the purpose of training search and rescue 22 canines." 23 24 Section 7. Section 15-10-425, MCA, is amended to read: 25 **"15-10-425.** Mill levy election. (1) A county, consolidated government, incorporated city, 26 incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is 27 required to be submitted to the electors, or exceed the mill levy limit provided for in 15-10-420 by conducting an 28 election as provided in this section.



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration - 2023

68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

1	(2) An election pursuant to this section must be held in accordance with Title 13, chapter 1, part 4		
2	or 5, or Title 20 for school elections, whichever is appropriate to the taxing entity. The Subject to subsection (4),		
3	the governing body shall pass a resolution, shall amend its self-governing charter, or must receive a petition		
4	indicating an intent to impose a new property tax levy, increase a mill levy, or exceed the current statutory mill		
5	levy provided for in 15-10-420 on the approval of a majority of the qualified electors voting in the election. The		
6	resolution, charter amendment, or petition must include:		
7	(a) the specific purpose for which the additional money will be used;		
8	(b) either:		
9	(i) the specific amount of money to be raised and the approximate number of mills to be imposed;		
10	or		
11	(ii) the specific number of mills to be imposed and the approximate amount of money to be raised;		
12	and		
13	(c) whether the levy is permanent or the durational limit on the levy, which may not exceed 5 years		
14	except as provided in 20-9-308, 20-9-353, 20-9-502(2)(b), and 20-9-533, and except for the county levies		
15	provided for in 7-6-2513 and 7-32-235 or a public safety levy authorized under 7-6-4421; and		
16	(d) a list of expected operating and maintenance expenses if the levy is approved.		
17	(3) Notice of the election must be prepared by the governing body and given as provided in 13-1-		
18	108. The form of the ballot must reflect the content of the resolution or charter amendment and must include a		
19	statement of the impact of the election on a home valued at \$100,000 <u>, and a</u> home valued at \$200,000 <u>,</u> in the		
20	district and a home valued at the current average sale price for a home in the county in terms of actual dollars		
21	in additional property taxes that would be imposed on residences with those values if the mill levy were to pass.		
22	The ballot may also include a statement of the impact of the election on homes of any other value in the district,		
23	if appropriate.		
24	(4) If voter turnout exceeds 50% of qualified electors and the majority voting on the question are in		
25	favor of the additional levy, the governing body is authorized to impose the levy in either the amount or the		
26	number of mills specified in the resolution or charter amendment. Voter turnout must be determined by dividing		
27	the total number of qualified electors who voted in the election from the tally sheets for the election by the total		
28	number of electors who were qualified to vote in the election.		



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration

- 2023 68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

1	(5)	A governing body, as defined in 7-6-4002, may reduce an approved levy in any fiscal year
2	without losing t	he authority to impose in a subsequent fiscal year up to the maximum amount or number of mills
3	approved in the	e election. However, nothing in this subsection authorizes a governing body to impose more than
4	the approved le	evy in any fiscal year or to extend the duration of the approved levy.
5	<u>(6)</u>	As used in this section, "public safety levy" means a levy to support law enforcement,
6	firefighting, or e	emergency medical services."
7		
8	Sectio	n 8. Section 20-9-353, MCA, is amended to read:
9	"20-9-3	853. Additional financing for general fund election for authorization to impose. (1) The
10	trustees of a di	strict may propose to adopt an over-BASE budget amount for the district general fund that does
11	not exceed the	general fund budget limitations, as provided in 20-9-308.
12	(2)	When the trustees of the district propose to adopt an over-BASE budget under subsection (1),
13	any increase in	local property taxes authorized by 20-9-308(4) over revenue previously authorized by the
14	electors of the	district or imposed by the district in any of the previous 5 years must be submitted to a vote of
15	the qualified el	ectors of the district, as provided in 15-10-425. The trustees are not required to submit to the
16	qualified electo	rs any increase in state funding of the basic or per-ANB entitlements or of the general fund
17	payments esta	blished in 20-9-327 through 20-9-330 approved by the legislature. When the trustees of a district
18	determine that	a voted amount of financing is required for the general fund budget, the trustees shall submit the
19	proposition to f	inance the voted amount to the electors who are qualified under 20-20-301 to vote upon the
20	proposition. Th	e election must be called and conducted in the manner prescribed by this title for school
21	elections and n	nust conform to the requirements of 15-10-425. The ballot for the election must conform to the
22	requirements o	f 15-10-425.
23	(3)	If the proposition on any additional financing for the general fund is approved by a majority vote
24	of the electors	voting at the election, the proposition carries and the trustees may use any portion or all of the
25	authorized amo	ount in adopting the final general fund budget. The trustees shall certify any additional levy
26	amount authori	zed by the election on the budget form that is submitted to the county superintendent, and the
27	county commis	sioners shall levy the authorized number of mills on the taxable value of all taxable property
28	within the distri	ct, as prescribed in 20-9-141.



68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

1	(4)	All levies adopted under this section must be authorized by the election conducted before
2	August 1 of the	school fiscal year for which it is effective.
3	(5)	If the trustees of a district are required to submit a proposition to finance an over-BASE budget
4	amount, as allo	wed by 20-9-308, to the electors of the district, the trustees shall comply with the provisions of
5	subsections (2)	through (4) of this section."
6		
7	Section	n 9. Section 20-9-502, MCA, is amended to read:
8	"20-9-5	02. Purpose and authorization of building reserve fund subfund structure. (1) The
9	trustees of any	district may establish a building reserve fund to budget for and expend funds for any of the
10	purposes set fo	rth in this section. Appropriate subfunds must be created to ensure separate tracking of the
11	expenditure of t	unds from voted and nonvoted levies and transfers for school safety pursuant to 20-9-236.
12	(2)	(a) A voted levy may be imposed and a subfund must be created with the approval of the

qualified electors of the district for the purpose of raising money for the future construction, equipping, or enlarging of school buildings or for the purpose of purchasing land needed for school purposes in the district. In order to submit to the qualified electors of the district a building reserve proposition for the establishment of or

16 addition to a building reserve, the trustees shall pass a resolution that specifies:

- 17 (i) the purpose or purposes for which the new or addition to the building reserve will be used;
- 18 (ii) the duration of time over which the new or addition to the building reserve will be raised in
 19 annual, equal installments;
- 20 (iii) the total amount of money that will be raised during the duration of time specified for the levy; 21 and
- 22

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

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

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

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(d) The building reserve proposition is approved if a majority of those the electors voting at the



68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

1 election approve the establishment of or addition to the building reserve as provided in 15-10-425. The annual 2 budgeting and taxation authority of the trustees for a building reserve is computed by dividing the total 3 authorized amount by the specified number of years. The authority of the trustees to budget and impose the 4 taxation for the annual amount to be raised for the building reserve lapses when, at a later time, a bond issue is 5 approved by the qualified electors of the district for the same purpose or purposes for which the building 6 reserve fund of the district was established. Whenever a subsequent bond issue is made for the same purpose 7 or purposes of a building reserve, the money in the building reserve must be used for the purpose or purposes 8 before any money realized by the bond issue is used.

9 (a) A subfund must be created to account for revenue and expenditures for school major (3) 10 maintenance and repairs authorized under this subsection (3). The trustees of a district may authorize and 11 impose a levy of no more than 10 mills on the taxable value of all taxable property within the district for that 12 school fiscal year for the purposes of raising revenue for identified improvements or projects meeting the 13 requirements of 20-9-525(2). The 10-mill limit under this subsection (3) must be calculated using the district's 14 total taxable valuation most recently certified by the department of revenue under 15-10-202. The amount of 15 money raised by the levy, the deposits and transfers authorized under subsection (3)(f) of this section, and 16 anticipated state aid pursuant to 20-9-525(3) may not exceed the district's school major maintenance amount. 17 For the purposes of this section, the term "school major maintenance amount" means the sum of \$15,000 and 18 the product of \$110 multiplied by the district's budgeted ANB for the prior fiscal year. To authorize and impose a levy under this subsection (3), the trustees shall: 19

20 (i) following public notice requirements pursuant to 20-9-116, adopt no later than March 31 of 21 each fiscal year a resolution:

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

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



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration

- 2023 68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0206.001.001

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

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

5 (c) Whenever the trustees of a district impose a levy pursuant to this subsection (3) during the 6 current school fiscal year, they shall budget for the proceeds of the levy, the deposits and transfers authorized 7 under subsection (3)(f) of this section, and anticipated state aid pursuant to 20-9-525(3) in the district's building 8 reserve fund budget. Any expenditures of the funds must be made in accordance with the financial

9 administration provisions of this title for a budgeted fund.

(d) When a tax levy pursuant to this subsection (3) is included as a revenue item on the final
building reserve fund budget, the county superintendent shall report the levy requirement to the county
commissioners by the later of the first Tuesday in September or within 30 calendar days after receiving certified
taxable values and a levy on the district must be made by the county commissioners in accordance with 20-9142.

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

18 If the imposition of 10 mills pursuant to subsection (3)(a) is estimated by the trustees to (f) 19 generate an amount less than the maximum levy revenue specified in subsection (3)(a), the trustees may 20 deposit additional funds from any lawfully available revenue source and may transfer additional funds from any 21 lawfully available fund of the district to the subfund provided for in subsection (3)(a), up to the difference 22 between the revenue estimated to be raised by the imposition of 10 mills and the maximum levy revenue 23 specified in subsection (3)(a). The district's local effort for purposes of calculating its eligibility for state school 24 major maintenance aid pursuant to 20-9-525 consists of the combined total of funds raised from the imposition 25 of 10 mills and additional funds raised from deposits and transfers in compliance with this subsection (3)(f). 26 (a) A voted levy may be imposed and a subfund must be created with the approval of the (4)

27 qualified electors of the district to provide funding for transition costs incurred when the trustees:

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



Amendment - 1st Reading-white - Requested by: Steve Gist - (H) State Administration			
- 2023 68th Legislature 2023		Drafter: Megan Moore, 406-444-4496	HB0206.001.001
1	(ii)	close a school;	
2	(ii) (iii)	replace a school building;	
3	(iv)	consolidate with or annex another district under the provisions of Title 20, chap	
4	(v)	receive approval from voters to expand an elementary district into a K-12 distri	ct pursuant to
5	20-6-326.		
6	(b)	Except as provided in subsection (4)(c), the total amount the trustees may sub	mit to the
7	electorate for t	ransition costs may not exceed the number of years specified in the proposition t	times the greater
8	of 5% of the dis	strict's maximum general fund budget for the current year or \$250 per ANB for th	ie current year.
9	The duration of	f the levy for transition costs may not exceed 6 years.	
10	(c)	If the levy for transition costs is for consolidation or annexation:	
11	(i)	the limitation on the amount levied is calculated using the ANB and the maximu	um general fund
12	budget for the	districts that are being combined; and	
13	(ii)	the proposition must be submitted to the qualified electors in the combined dist	trict.
14	(d)	The levy for transition costs may not be considered as outstanding indebtedne	ss for the
15	purpose of calo	culating the limitation in 20-9-406.	
16	(5)	(a) A subfund in the building reserve fund must be created for:	
17	(i)	the funds transferred to the building reserve fund for school safety and security	/ pursuant to 20-
18	9-236; and		
19	(ii)	funds generated by a voter-approved levy for school and student safety and se	curity pursuant
20	to subsection (5)(b) of this section.	
21	(b)	A voted levy may be imposed with the approval of the qualified electors of the	district to provide
22	funding for imp	provements to school and student safety and security that meet any of the criteria	a set forth in 20-
23	9-236(1)(a) thr	ough (1)(e). A voted levy for school and student safety and security may not be	considered as
24	outstanding indebtedness for the purpose of calculating the limitation in 20-9-406. The election for a voted levy		
25	for school and	student safety and security must be conducted in accordance with the school ele	ection laws of
26	this title, and th	ne electors qualified to vote in the election must be qualified under the provisions	of 20-20-301.
27	The ballot for a	a building reserve proposition must be substantially in compliance with 15-10-425	5."
28			



1 Section 10. Section 20-9-533, MCA, is amended to read: 2 "20-9-533. Technology acquisition and depreciation fund -- limitations. (1) The trustees of a 3 district may establish a technology acquisition and depreciation fund for school district expenditures incurred 4 for: 5 (a) the purchase, rental, repair, and maintenance of technological equipment, including computers 6 and computer network access; 7 cloud computing services for technology infrastructure, platform, software, network, storage, (b) 8 security, data, database, test environment, curriculum, or desktop virtualization purposes, including any 9 subscription or any license-based or pay-per-use service that is accessed over the internet or other remote 10 network to meet the district's information technology and other needs; and 11 (c) associated technical training for school district personnel. 12 Any expenditures from the technology acquisition and depreciation fund must be made in (2) 13 accordance with the financial administration requirements for a budgeted fund pursuant to this title. The 14 trustees of a district shall fund the technology acquisition and depreciation fund with: 15 (a) the state money received under 20-9-534; and 16 (b) other local, state, private, and federal funds received for the purpose of funding technology or 17 technology-associated training. 18 In depreciating the technological equipment of a school district for levies approved prior to July (3) 19 1, 2013, the trustees may include in the district's budget, contingent upon voter approval of a levy under 20 subsection (6) and pursuant to the school budgeting requirements of this title, an amount each fiscal year that 21 does not exceed 20% of the original cost of any technological equipment, including computers and computer 22 network access, that is owned by the district. The amount budgeted pursuant to levies approved prior to July 1, 23 2013, may not, over time, exceed 150% of the original cost of the equipment. 24 (4) The annual revenue requirement for each district's technology acquisition and depreciation 25 fund determined within the limitations of this section must be reported by the county superintendent of schools 26 to the board of county commissioners on or before the later of the first Tuesday in September or within 30 27 calendar days after receiving certified taxable values as the technology acquisition and depreciation fund levy 28 requirement for that district, and a levy must be made by the county commissioners in accordance with 20-9-



HB0206.001.001

1 142.

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

5 (6) In addition to the funds received pursuant to subsection (2), the trustees of a school district 6 may submit a proposition to the qualified electors of the district to approve an additional levy to fund costs of 7 providing the technologies included in subsection (1). The election must be called and conducted in the manner 8 prescribed by this title for school elections and in the manner prescribed by 15-10-425. A technology levy 9 authorization approved after July 1, 2013, may not exceed 10 years.

10 (7) The technology proposition is approved if <u>a majority of those the</u> electors voting at the election 11 approve the levy <u>as provided in 15-10-425</u>. Notwithstanding any other provision of law, the levy under 12 subsection (6) is subject to 15-10-420.

13 A district whose qualified electors have previously approved a technology levy of perpetual (8) 14 duration prior to July 1, 2013, may submit a proposition to the qualified electors on or after July 1, 2013, for an 15 increase in the amount of the levy to cover the costs of providing technologies under subsections (1)(b) and 16 (1)(c) or to seek relief from the obligation of tracking depreciation of equipment under a levy approved prior to 17 July 1, 2013. In seeking approval of the proposition, the district shall specify a proposed revised duration of the 18 underlying perpetual levy previously approved and a proposed duration for the proposed increase in the 19 amount of the levy, neither of which may exceed 10 years. If the proposition is approved by the qualified 20 electors, both the underlying levy previously approved for a perpetual duration and the increase in the amount 21 of the levy are subject to the revised durational limit specified on the ballot. 22 (9) The trustees of a district may not use revenue in the technology acquisition and depreciation

fund to finance contributions to the teachers' retirement system, the public employees' retirement system, or the federal social security system or for unemployment compensation insurance."

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- END -

