

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: **06/26/2001**

Received By: **grantpr**

Wanted: **As time permits**

Identical to LRB:

For: **Assembly Republican Caucus**

By/Representing: **Emerson**

This file may be shown to any legislator: **NO**

Drafter: **grantpr**

May Contact:

Addl. Drafters:

Subject: **Education - school finance**

Extra Copies: **MJL**

Submit via email: **NO**

Requester's email:

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**Pre Topic:**

ARC:.....Emerson - AM114,

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**Topic:**

Excluding from aid, partial school revenues, and revenue limits by certain 4-year-old kindergarten pupils

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	grantpr 06/27/2001	hhagen 06/27/2001		_____			
/1			jfrantze 06/27/2001	_____	lrb_docadmin 06/27/2001		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofcd</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/2	grantpr 06/28/2001	hhagen 06/28/2001	kfollet 06/28/2001	_____	lrb_docadmin 06/28/2001		
/3	grantpr 06/28/2001	wjackson 06/29/2001	pgreensl 06/29/2001	_____	lrb_docadmin 06/29/2001		

FE Sent For:

<END>

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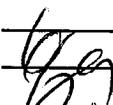
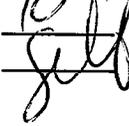
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Excluding from partial school revenues the amount generated under revenue limits by 4-year-old kindergarten pupils

Instructions:

See Attached

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/?	grantpr 06/27/2001	hhagen 06/27/2001					
/1		h2 hmb 6/28/01	jfrantze 06/27/2001		lrb_docadmin 06/27/2001		
			<i>[Signature]</i>	<i>[Signature]</i>			

FE Sent For:

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Excluding from partial school revenues the amount generated under revenue limits by 4-year-old kindergarten pupils

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**Instructions:**

See Attached

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
17	grantpr	11 hmk 6/27/01	6/27	6/27			

FE Sent For:

<END>

This amendment would permit a homestead credit claimant who sells homestead/business property on a installment basis, to offset the interest expense on the part of the loan used to purchase a new homestead (but not on any part of a loan used to purchase a business or rental portion of property) against the interest income on the sale

23. Lapse to general fund dollars in WDF (\$6.2 million).
24. Eliminate public employee length-of-service payments (\$5 million).
25. Compensation Reserves: enact the equivalent of across-the-board increases of 0% in 2001-02 and 2% in 2002-03, respectively, for public employees (\$18.5 million).
26. Direct Department of Employment Relations, Retirement Research Committee and the Department of Employee Trust Funds to study and make a recommendation to the Joint Committee on Employment Relations by January 1, 2002, to allow state employees with 25 or more years of service to retain their accumulated sick leave for conversion to health insurance premiums upon retirement.
27. Utilize a portion of the energy conservation fund of public benefits fees collected to, instead, pay nursing home utility bills (\$60 million). Delay, until 7/1/03, elimination of this portion of the fee.
28. Utilize \$3 million in Tribal Gaming dollars to fund previously-adopted ethanol production incentive program. In addition, lapse \$1 million in Tribal Gaming dollars to the Wisconsin Development Fund.
29. Lapse to general fund remaining dollars in WATF (\$1.2 million).
30. Milwaukee School Choice: Create a sum sufficient appropriation for "school choice hold harmless payment" (\$7.0 million). Direct DPI to inform school districts which are "winners" that they are, in fact, winners.
31. Eliminate aid four-year-old kindergatten in the second year. (\$22 million) (At the request of Representative Grothman.)
32. Reverse up to \$115 million of school aid payment delay. In addition, realize savings of \$700,000 in interest which no longer would have to be paid.
33. Lapse SEG and PR pension savings dollars (\$22.1 million) to general fund.
34. Asset test for family Medicaid. The Health Care package removed a JCF provision which eliminated the MA asset test. This violates the terms of Wisconsin's BadgerCare waiver and, as a result, Wisconsin will lose the ability to claim the enhanced federal reimbursement. \$736,000 GPR to reverse back to JCF's position.
35. Various Transportation Fund changes:
  - Lapse pension savings (\$3.6 million SEG);
  - Require DOT to submit a plan to JCF to lapse \$600K SEG, each year;
  - Limit provision of free identification cards to those who demonstrate a hardship which precludes their paying for an identification card, to be determined by DOT rule; and
  - In '04-'05, transfer sales tax on vehicles to Transportation Fund.
36. Direct creation of a Legislative Council study committee on school financing.
37. Direct 100 percent of hunting and fishing license fees to be utilized for conservation purposes, as defined by JCF.
38. Cap Universal Service Fund at \$4.0 million, per year, beginning in '03-'04.

PG -  
change

30. Eliminate aid four-year-old kindergarten in the second year. If a school district wants to continue to have four-year-old kindergarten, they may, but they have to raise the funding to do it, and may raise the money outside the revenue cap. (\$22 million) (At the request of Representative Grothman.)

31. Reverse up to \$115 million of school aid payment delay. In addition, realize savings of \$700,000 in interest which no longer would have to be paid.

32. Lapse SEG and PR pension savings dollars (\$22.1 million) to general fund.

33. Asset test for family Medicaid. The Health Care package removed a JCF provision which eliminated the MA asset test. This violates the terms of Wisconsin's BadgerCare waiver and, as a result, Wisconsin will lose the ability to claim the enhanced federal reimbursement. \$736,000 GPR to reverse back to JCF's position.

34. Various Transportation Fund changes:

- Lapse pension savings (\$3.6 million SEG);
- Require DOT to submit a plan to JCF to lapse \$600K SEG, each year;
- Limit provision of free identification cards to those who demonstrate a hardship which precludes their paying for an identification card, to be determined by DOT rule; and
- In '04-'05, transfer sales tax on vehicles to Transportation Fund.

35. Direct creation of a Legislative Council study committee on school financing.

36. Direct 100 percent of hunting and fishing license fees to be utilized for conservation purposes, as defined by JCF.

37. Cap Universal Service Fund at \$4.0 million, per year, beginning in '03-'04.

38. Direct the Department of Health and Family Services to report to JCF, by January 1, 2002, on the potential for long-term savings in the BadgerCare program.

PG -  
change

39. Direct the Department of Administration and the Department of Public Instruction to work together to maximize use of federal dollars and report to the JCF if increased federal dollars could be used to offset general or categorical school aids.

40. Shared revenue payments on utility property. (At the request of Representative Hoven.)

Under current law, the gross revenues of light, heat and power companies, qualified wholesale electric companies and rural electric cooperatives are subject to a state gross receipts tax at a rate of 3.19%. The revenue collected by the tax is used for state utility aid payments to municipalities and counties with utility property within their borders. Aid is calculated by multiplying nine mills by the net book value of the eligible property. Under the calculation, two-thirds of each payment is paid to the municipality if the eligible property is in a city or village, and the remaining one-third is paid to the county. If the utility property is located in a town, the municipality receives one-third of the aid amount, and the remaining two-thirds is paid to the county.

Also under current law, utility aid payments are subject to two limitations. First, the value of property owned by a single utility in a municipality is capped at \$125 million. Second, payments are limited to \$300 per capita for each municipality and \$100 per capita for each county.

This provision would increase the limits on the value of utility property in a municipality or county and the per capita payment limits for municipalities and counties for purposes of calculating utility aid under the shared revenue program, beginning with payments for 2003. Set the limits on value at \$140,000,000 for payments in FY 2003, \$160,000,000 for payments in FY 2004, \$185,000,000 for payments in FY 2005 and \$250,000,000 for payments in 2006. Set the per

6/26/01

LFB -

want, still in play

6/27/01

TC - Dave Lappas, LFB

still in play but any draft

will include this:

begin 02-03 exclude from PSR rev. et.  
authority to non-spec. ed K-9 law

**ARC CAUCUS BUDGET AMENDMENT  
[ONLY FOR CAUCUS]**

PK : hmk : \_\_\_\_\_

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**CAUCUS AMENDMENT  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1  
TO 2001 SENATE BILL 55**

>>FOR CAUCUS SUPERAMENDMENT — NOT FOR INTRODUCTION<<

At the locations indicated, amend the substitute amendment as follows:

#. ~~Page 928, line 21: delete " and "~~

#. ~~Page 928, line 23: after "(19)" insert~~

#. Page 928, line 17: after "(4)" insert  
" (4) ; less the amount of school

#. Page . . . . ., line . . . . . : districts' allowable revenue under  
s. 121.91 that is attributable to  
including in the number of pupils  
#. Page . . . . ., line . . . . . : enrolled those pupils who are

enrolled in 4-year-old kindergarten insert

#. Page 110, line 10: after this line insert:

(End)

INSERT

and are not children with disabilities

as defined in s. 115.76(5)

req. 2nd to

✓ ① no aid for K-4 non spec. aid

✓ ② choice of pub. schools same

✓ ③ if want to buy for it, ok

✓ ④ not ~~subject to~~ <sup>part of</sup> 2/3 funding



DN

LRBb1800/2  
PG:hmh:jf

and revenue limits

ARC:.....Emerson - AM114, Excluding from <sup>and,</sup> partial school revenues ~~the~~  
~~amount generated under revenue limits by~~ 4-year-old  
kindergarten pupils <sub>Plan certain</sub>

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS ASSEMBLY AMENDMENT**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO 2001 SENATE BILL 55**

INS.  
1-1  
→

At the locations indicated, amend the substitute amendment as follows:

INS.  
1-6  
→

- 1
- 2
- 3 **1.** Page 928, line 17: after "(4)" insert "; less the amount of school districts'
- 4 allowable revenue under s. 121.91 that is attributable to including in the number of
- 5 pupils enrolled those pupils who are enrolled in 4-year-old kindergarten and are not
- 6 children with disabilities, as defined in s. 115.76 (5)".

(INS)

#. Page 1402, line 5: after that line insert:

**INITIAL APPLICABILITY**

1. In the component bar:

For the action phrase, execute: ..... create → action: → \*NS: → inappl

For the budget action phrase, execute: ..... create → action: → \*NS: → 93XX

For the text, execute: ..... create → text: → \*NS: → inappl

2. Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9300 department code.

**SECTION #** [93] . **Initial applicability;** .....

(#1) (8h) <sup>(15)</sup> FOUR-YEAR-OLD KINDERGARTEN

The treatment of sections ..

121.15 (3m) (a) 1. of the statutes as it relates to pupils enrolled in 4-year-old kindergarten, and 121.86(3) and 121.91 (4)(k)

of the statutes

first applies to state and distributed in the 2002-03 school year.

(End)

and school districts' revenue limit for,

1. In the component bar:

For the action phrase, execute: ..... create → action: → \*NS: → inappl

For the text, execute: ..... create → text: → \*NS: → inapplA

2. Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed.

**SECTION #** \_\_\_\_ . **Initial applicability;** .....

( #1 ) ( ) ..... This act first

applies to .....

119.23 (4)(6m), 121.004 (7)(cm) and (8), and (f)  
[rev: 8/28/00 2001inappl(fm)]

1-1:1

# Page 923, line 2: after that line insert:

"SEC. 2749m. CR. 119.23 (4)(b)<sup>m</sup>

119.23 (4)(b)<sup>m</sup> A pupil<sup>enrolled in 4-year-old kindergarten</sup> may be counted<sup>or hated</sup>

under par. (b) only if the pupil is a

child with a disability, as defined in

s. 115.76(5). "

1-1:2

\* Page 925, line 3: after that line insert.

" SEC. 2761g, RC; 121.004 (7) (cm)

121.004 (7) (cm) A pupil enrolled in  
a 4-year-old kindergarten program shall not  
be counted.

who is not a child  
with a disability, as  
defined in 9-115.26(5),

2761j  
1-1:3  
Section ~~121.004~~ <sup>x</sup> (7) (f) of the statutes is amended to read:

121.004 (7) (f) A pupil who transfers from one school district to another under s. 121.85 (3) (a) shall be counted by the school district in which the pupil resides as 0.75 pupil or, if appropriate, as a number equal to the result obtained by multiplying 0.75 by the appropriate fraction under par. (c),

~~(c)~~ <sup>plain</sup> (d).

History: 1977 c. 29 ss. 1081, 1085e, 1085m; 1977 c. 418, 429; 1979 c. 34, 221; 1979 c. 346 s. 15; 1981 c. 20, 317; 1983 a. 27, 189; 1985 a. 29; 1987 a. 27; 1991 a. 39, 48; 1993 a. 16; 1997 a. 27, 164, 240; 1999 a. 9; 1999 a. 150 s. 672.

1-1-4

2761m  
x  
Section # 121.004 (8) of the statutes is amended to read:

121.004 (8) SUMMER AVERAGE DAILY MEMBERSHIP EQUIVALENT. "Summer average daily membership equivalent" is the total number of minutes in which pupils are enrolled in academic summer classes or laboratory periods, as defined by the state superintendent under s. 121.14, divided by 48,600.

History: 1977 c. 29 ss. 1081, 1085e, 1085m; 1977 c. 418, 429; 1979 c. 34, 221; 1979 c. 346 s. 15; 1981 c. 20, 317; 1983 a. 27, 189; 1985 a. 29; 1987 a. 27; 1991 a. 39, 48; 1993 a. 16; 1997 a. 27, 164, 240; 1999 a. 9; 1999 a. 150 s. 672.

In this subsection, "pupils" excludes  
pupils enrolled in a 4-year-old  
kindergarten program who are not  
children with a disability, as  
defined in s. 115.76(5). "

*1-6-01*  
# Page 930, line 8: after that line insert.  
u Section #. 121.86 (3) of the statutes is amended to read:  
2188 L.

121.86 (3) STATE AID EXCEPTION. Pupils under sub. (2) (b) and (c) who are enrolled in a kindergarten program or in a preschool program under subch. V of ch. 115 shall be multiplied under sub. (2) (a) 2. by a number equal to the result obtained by multiplying 0.25 by the appropriate fraction under s. 121.004 (7) (c), ~~(em)~~ or (d). <sup>1/2</sup>

History: 1985 a. 29; 1987 a. 399; 1989 a. 31, 309, 336, 359; 1991 a. 39, 48, 315; 1993 a. 16; 1995 a. 27.

1-6:2

\* Page 930, line 8: after that line insert:  
SEC. 2188m.c.R., 121.90<sup>+</sup>(1)(f) ~~not~~

(B)  
121.90(1)(f) In determining a school district's revenue limit for the 2002-03 school year or for any school year thereafter, the department shall calculate the number of pupils enrolled in each school year prior to the 2002-03 school year by excluding ~~the number of~~ pupils enrolled in a 4-year-old kindergarten program who are not children with a disability, as defined in 1-115.26(3), "

1-6-8

# Page 932, line 23: after that line insert:

" SEC 2198<sup>gc</sup> CR- 121-91<sup>4</sup> (4) (k)

121-91<sup>(B)</sup> (4) (k) The limit otherwise

applicable to a school district under

sub- (2m) in any school year is increased

by ~~the~~ an amount equal to the amount

spent by the school district in the <sup>current</sup> ~~current~~

year for 4-year-old kindergarten pupils

who are not children with a disability,

as defined in s. 115-76 (5). "

1-6:3

# Page 1350, line 14: after that line insert:

" (10<sup>M</sup>) <sup>CS</sup> REVENUE LIMITS.

NOT For the purpose of determining a school district's revenue limit in the 2012-13 school year, the department of public instruction shall exclude from the base state aid received, <sup>✓</sup> and property taxes levied, to pay the cost of 4-year-old kindergarten pupils who are not children with a disability, as defined in section 115.76(5) of the statutes. "

1800/2  
PG: kmh

DN  
Date

Dave Lopp now:

~~Given the treatment of s. 121.90 (1) (f)~~

~~and the nonstatutory section~~

Is the exclusion from the definition  
of partial school revenues still

necessary? ~~is the draft?~~ In other

words, is there any "allowable revenue

under s. 121.91 that is attributable to "

these pupils?"

PC

given all of the other provisions in the draft,

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRBb1800/2dn  
PG:hmh:kjf

June 28, 2001

Dave Loppnow:

Is the exclusion from the definition of partial school revenues still necessary? In other words, given all of the other provisions in the draft, is there any "allowable revenue under s. 121.91 that is attributable to" these pupils?

Peter R. Grant  
Managing Attorney  
Phone: (608) 267-3362  
E-mail: [peter.grant@legis.state.wi.us](mailto:peter.grant@legis.state.wi.us)

**DRAFTER'S NOTE**  
**FROM THE**  
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LRBb1800/2dn  
PG:lmh:kjf

June 28, 2001

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State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb1800/2

PG:hmh:kjf

EWLJ

505m bht no  
near hmy

ARC:.....Emerson – AM114, Excluding from aid, partial school revenues, and revenue limits by certain 4-year-old kindergarten pupils

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 923, line 7: after that line insert:

3 “SECTION 2749m. 119.23 (4) (bm) of the statutes is created to read:

4 119.23 (4) (bm) A pupil enrolled in 4-year-old kindergarten may be counted  
5 under par. (b) only if the pupil is a child with a disability, as defined in s. 115.76 (5).”.

6 2. Page 925, line 3: after that line insert:

7 “SECTION 2761g. 121.004 (7) (cm) of the statutes is ~~repealed and recreated~~ <sup>amended</sup> to  
8 read:

IMS. L-8 ✓

9 ~~121.004 (7) (cm)~~ A pupil enrolled in a 4-year-old kindergarten program who  
10 is not a child with a disability, as defined in s. 115.76 (5), shall not be counted.

Please  
fix  
component

1           **SECTION 2761j.** 121.004 (7) (f) of the statutes is amended to read:

2           121.004 (7) (f) A pupil who transfers from one school district to another under  
3 s. 121.85 (3) (a) shall be counted by the school district in which the pupil resides as  
4 0.75 pupil or, if appropriate, as a number equal to the result obtained by multiplying  
5 0.75 by the appropriate fraction under par. (c), ~~(em)~~ or (d).

6           **SECTION 2761m.** 121.004 (8) of the statutes is amended to read:

7           121.004 (8) **SUMMER AVERAGE DAILY MEMBERSHIP EQUIVALENT.** “Summer average  
8 daily membership equivalent” is the total number of minutes in which pupils are  
9 enrolled in academic summer classes or laboratory periods, as defined by the state  
10 superintendent under s. 121.14, divided by 48,600. In this subsection, “pupils”  
11 excludes pupils enrolled in a 4-year-old kindergarten program who are not children  
12 with a disability, as defined in s. 115.76 (5).”

13           **3.** Page 928, line 17: after “(4)” insert “; less the amount of school districts’  
14 allowable revenue under s. 121.91 that is attributable to including in the number of  
15 pupils enrolled those pupils who are enrolled in 4-year-old kindergarten and are not  
16 children with disabilities, as defined in s. 115.76 (5)”.

17           **4.** Page 930, line 8: after that line insert:

18           **“SECTION 2788L.** 121.86 (3) of the statutes is amended to read:

19           121.86 (3) **STATE AID EXCEPTION.** Pupils under sub. (2) (b) and (c) who are  
20 enrolled in a kindergarten program or in a preschool program under subch. V of ch.  
21 115 shall be multiplied under sub. (2) (a) 2. by a number equal to the result obtained  
22 by multiplying 0.25 by the appropriate fraction under s. 121.004 (7) (c), ~~(em)~~ or (d).

23           **SECTION 2788m.** 121.90 (1) (f) of the statutes is created to read:

1           121.90 (1) (f) In determining a school district's revenue limit for the 2002–03  
2 school year or for any school year thereafter, the department shall calculate the  
3 number of pupils enrolled in each school year prior to the 2002–03 school year by  
4 excluding pupils enrolled in a 4–year–old kindergarten program who are not  
5 children with a disability, as defined in s. 115.76 (3).”.

6           **5.** Page 932, line 23: after that line insert:

7           **“SECTION 2798gc.** 121.91 (4) (k) of the statutes is created to read:

8           121.91 (4) (k) The limit otherwise applicable to a school district under sub. (2m)  
9 in any school year is increased by an amount equal to the amount spent by the school  
10 district in the current year for 4–year–old kindergarten pupils who are not children  
11 with a disability, as defined in s. 115.76 (5).”.

12           **6.** Page 1350, line 14: after that line insert:

13           **“(10f) REVENUE LIMITS.** For the purpose of determining a school district's  
14 revenue limit in the 2002–03 school year, the department of public instruction shall  
15 exclude from the base state aid received, and property taxes levied, to pay the cost  
16 of 4–year–old kindergarten pupils who are not children with a disability, as defined  
17 in section 115.76 (5) of the statutes.”.

18           **7.** Page 1402, line 5: after that line insert:

19           **“(8h) FOUR–YEAR–OLD KINDERGARTEN.** The treatment of sections 119.23 (4) (bm),  
20 121.004 (7) (cm) and (f) and (8), 121.15 (3m) (a) 1., as it relates to pupils enrolled in  
21 4–year–old kindergarten, and 121.86 (3) and 121.91 (4) (k) of the statutes first  
22 applies to state aid distributed in, and school districts' revenue limit for, the 2002–03  
23 school year.”.

24           **(END)**

L-8

~~Section #. 121.004 (7) (cm) of the statutes is amended to read.~~

121.004 (7) (cm) A pupil enrolled in a 4-year-old kindergarten program that provides the required number of hours of direct pupil instruction under s. 121.02 (1) (f) 2. shall be counted as 0.6 pupil if the program annually provides at least 87.5 additional hours of outreach activities.

History: 1977 c. 29 ss. 1081, 1085e, 1085m; 1977 c. 418, 429; 1979 c. 34, 221; 1979 c. 346 s. 15; 1981 c. 20, 317; 1983 a. 27, 189; 1985 a. 29; 1987 a. 27; 1991 a. 39, 48; 1993 a. 16; 1997 a. 27, 164, 240; 1999 a. 9; 1999 a. 150 s. 672.

if the pupil is a child  
with a disability and

ARC:.....Emerson - AM114, Excluding from aid, partial school revenues, and  
revenue limits by certain 4-year-old kindergarten pupils

FOR 2001-03 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 923, line 7: after that line insert:

3 "SECTION 2749m. 119.23 (4) (bm) of the statutes is created to read:

4 119.23 (4) (bm) A pupil enrolled in 4-year-old kindergarten may be counted  
5 under par. (b) only if the pupil is a child with a disability, as defined in s. 115.76 (5)."

6 **2.** Page 925, line 3: after that line insert:

7 "SECTION 2761g. 121.004 (7) (cm) of the statutes is amended to read:

8 121.004 (7) (cm) A pupil enrolled in a 4-year-old kindergarten program that  
9 provides the required number of hours of direct pupil instruction under s. 121.02 (1)  
10 (f) 2. shall be counted as 0.6 pupil if the pupil is a child with a disability and the

1 program annually provides at least 87.5 additional hours of outreach activities. A  
2 pupil enrolled in a 4-year-old kindergarten program who is not a child with a  
3 disability, as defined in s. 115.76 (5), shall not be counted.

4 **SECTION 2761j.** 121.004 (7) (f) of the statutes is amended to read:

5 121.004 (7) (f) A pupil who transfers from one school district to another under  
6 s. 121.85 (3) (a) shall be counted by the school district in which the pupil resides as  
7 0.75 pupil or, if appropriate, as a number equal to the result obtained by multiplying  
8 0.75 by the appropriate fraction under par. (c), ~~(em)~~ or (d).

9 **SECTION 2761m.** 121.004 (8) of the statutes is amended to read:

10 121.004 (8) SUMMER AVERAGE DAILY MEMBERSHIP EQUIVALENT. "Summer average  
11 daily membership equivalent" is the total number of minutes in which pupils are  
12 enrolled in academic summer classes or laboratory periods, as defined by the state  
13 superintendent under s. 121.14, divided by 48,600. In this subsection, "pupils"  
14 excludes pupils enrolled in a 4-year-old kindergarten program who are not children  
15 with a disability, as defined in s. 115.76 (5)."

16 **3.** Page 928, line 17: after "(4)" insert "; less the amount of school districts'  
17 allowable revenue under s. 121.91 that is attributable to including in the number of  
18 pupils enrolled those pupils who are enrolled in 4-year-old kindergarten and are not  
19 children with disabilities, as defined in s. 115.76 (5)."

20 **4.** Page 930, line 8: after that line insert:

21 "SECTION 2788L. 121.86 (3) of the statutes is amended to read:

22 121.86 (3) STATE AID EXCEPTION. Pupils under sub. (2) (b) and (c) who are  
23 enrolled in a kindergarten program or in a preschool program under subch. V of ch.

1 115 shall be multiplied under sub. (2) (a) 2. by a number equal to the result obtained  
2 by multiplying 0.25 by the appropriate fraction under s. 121.004 (7) (c), ~~(em)~~ or (d).

3 **SECTION 2788m.** 121.90 (1) (f) of the statutes is created to read:

4 121.90 (1) (f) In determining a school district's revenue limit for the 2002–03  
5 school year or for any school year thereafter, the department shall calculate the  
6 number of pupils enrolled in each school year prior to the 2002–03 school year by  
7 excluding pupils enrolled in a 4–year–old kindergarten program who are not  
8 children with a disability, as defined in s. 115.76 (3).”

9 **5.** Page 932, line 23: after that line insert:

10 **“SECTION 2798gc.** 121.91 (4) (k) of the statutes is created to read:

11 121.91 (4) (k) The limit otherwise applicable to a school district under sub. (2m)  
12 in any school year is increased by an amount equal to the amount spent by the school  
13 district in the current year for 4–year–old kindergarten pupils who are not children  
14 with a disability, as defined in s. 115.76 (5).”

15 **6.** Page 1350, line 14: after that line insert:

16 **“(10f) REVENUE LIMITS.** For the purpose of determining a school district's  
17 revenue limit in the 2002–03 school year, the department of public instruction shall  
18 exclude from the base state aid received, and property taxes levied, to pay the cost  
19 of 4–year–old kindergarten pupils who are not children with a disability, as defined  
20 in section 115.76 (5) of the statutes.”

21 **7.** Page 1402, line 5: after that line insert:

22 **“(8h) FOUR–YEAR–OLD KINDERGARTEN.** The treatment of sections 119.23 (4) (bm),  
23 121.004 (7) (cm) and (f) and (8), 121.15 (3m) (a) 1., as it relates to pupils enrolled in  
24 4–year–old kindergarten, and 121.86 (3) and 121.91 (4) (k) of the statutes first

1 applies to state aid distributed in, and school districts' revenue limit for, the 2002–03  
2 school year.”

3 (END)