

2001 ASSEMBLY BILL 77

February 1, 2001 – Introduced by Representatives SCHNEIDER, RICHARDS, POCAN, RYBA, MILLER, PLALE, J. LEHMAN and BOYLE, cosponsored by Senator RISSER, by request of Adams Friendship School District and Wisconsin Rapids School District. Referred to Committee on Tax and Spending Limitations.

1 **AN ACT to create** 121.91 (4) (c) 4. and 121.91 (4) (i) of the statutes; **relating to:**
2 increasing a school district's revenue limit for debt service incurred to comply
3 with certain orders and for special assessments for public improvements.

Analysis by the Legislative Reference Bureau

Current law generally limits the increase in the total amount of revenue that a school district may receive from general school aids and property taxes to \$220 per pupil in the 2000–01 school year and, in subsequent school years, to the amount of revenue increase allowed per pupil in the previous school year increased by the percentage change in the consumer price index. Several exceptions exist. A school district's limit is increased by funds needed to pay any general obligation debt service, including refinanced debt, authorized by a resolution of the school board or by referendum before August 12, 1993, and is increased by funds needed to pay any general obligation debt service, including refinanced debt, authorized by a referendum on or after August 12, 1993.

This bill increases a school district's revenue limit in any school year by the funds needed to pay any general obligation debt service, including refinanced debt, if the debt was contracted to comply with an order issued by a court or a state or federal agency and the borrowing was authorized by a resolution of the school board. The bill also increases the revenue limit by the amount the school district spent in the previous school year for special assessments for public improvements.

