2001 ASSEMBLY BILL 451

June 21, 2001 – Introduced by Representatives Richards, Sinicki, Ladwig, Sykora, Sherman, Boyle, Plouff, Schooff, Turner, Reynolds and Bies, cosponsored by Senators Jauch and Moen. Referred to Committee on Tax and Spending Limitations.

- 1 AN ACT to create 121.91 (4) (i) of the statutes; relating to: increasing the
- 2 allowable revenue limit for certain school districts.

Analysis by the Legislative Reference Bureau

Current law generally limits the increase in the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue increase allowed per pupil in the previous school year increased by the percentage change in the consumer price index (CPI). The amount allowed per pupil is the same for all school districts. Before the 1995–96 school year, however, a school district's allowable revenue limit increase per pupil was the higher of the school district's revenue per pupil plus a fixed amount, or the school district's revenue per pupil plus the percentage change in the CPI.

This bill provides that if the sum of a school district's allowable revenue limit increases per pupil in the 1993–94 and 1994–95 school years was less than \$614.27, which was the largest per pupil increase allowed over those two school years, the school district's revenue limit in each of the 2001–02, 2002–03, 2003–04, and 2004–05 school years is increased by 25% of the difference.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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SECTION 1. 121.91 (4) (i) of the statutes is created to read:
121.91 (4) (i) If the sum of a school district's allowable revenue limit increases
per pupil in the 1993–94 and 1994–95 fiscal years was less than $\$614.27$, the limit
otherwise applicable to the school district under sub. (2m) in each of the 2001–02,
200203,200304, and 200405 school years is increased by $25%$ of the difference.
(END)