AN ACT to amend 121.905 (1) of the statutes; relating to: the revenue limit ceiling for school districts and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill increases the revenue limit ceiling for school districts to $9,500 in the 2018–19 school year and to $9,900 in the 2019–20 school year and each school year thereafter. This bill also provides an additional $34,200,000 to the Department of Public Instruction in the 2018–19 school year for general school aids.

In general, a school district’s revenue limit is a limitation on the amount of revenue a school district can raise from general school aids, computer aid, and property taxes. Under current law, the formula for determining a school district’s revenue limit does not apply to a school district with per pupil revenue that is less than the revenue limit ceiling. Instead, the school district is allowed to increase its per pupil revenue up to the revenue limit ceiling. The current revenue limit ceiling is $9,100.

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:

SECTION 1. 121.905 (1) of the statutes is amended to read:
In this section, “revenue ceiling” means $9,000 in the 2011–12 school year and $9,500 in the 2012–13 2018–19 school year and $9,100 $9,900 in the 2013–14 2019–20 school year and in any subsequent school year.

**SECTION 2. Fiscal changes.**

(1) **General equalization aids.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of public instruction under section 20.255 (2) (ac) of the statutes, the dollar amount for fiscal year 2018–19 is increased by $34,200,000 for the purposes for which the appropriation is made.

**SECTION 3. Initial applicability.**

(1) The treatment of section 121.905 (1) of the statutes first applies to revenue limits for the 2018–19 school year.