



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1119/P3

FFK:cdc

DOA:.....Kretschmann, BB0171 - Payment indexing for choice, charter, and open enrollment

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Per pupil aid

Under current law, per pupil aid is a categorical aid paid to school districts. Per pupil aid is funded from a sum sufficient appropriation and is not considered for purposes of revenue limits. Under current law, the amount of per pupil aid paid to a school district is calculated using a three-year average of the number of pupils enrolled in the school district and a per pupil amount set by law. In the 2024-25 school year, the per pupil amount is \$742. Under the bill, the per pupil amount is \$800 in the 2025-26 school year and \$850 in the 2026-27 school year and each year thereafter.

In addition, beginning in the 2025-26 school year, this bill requires DPI to pay a second amount of per pupil aid to school districts based on the number of economically disadvantaged pupils enrolled in a school district. Under the bill, beginning in the 2025-26 school year, in addition to the base amount of per pupil aid, DPI must also pay a school district an additional amount equal to 20 percent of the standard per pupil amount for each economically disadvantaged pupil enrolled in the school district in the previous year. Under the bill, an economically disadvantaged pupil is a pupil who satisfies either the income eligibility criteria for a free or reduced-price lunch under federal law or other measures of poverty, as determined by DPI.

Payment indexing: parental choice programs, the Special Needs Scholarship Program, independent charter schools, full-time open enrollment program, and whole grade sharing agreements

Under current law, the per pupil payment amounts under the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the statewide parental choice program, and the Special Needs Scholarship Program, the per pupil payment amount to independent charter schools, the transfer amounts under the full-time open enrollment program, and the required transfer amount for a child

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with a disability in a whole grade sharing agreement (collectively “per pupil payments”) are adjusted annually. The annual adjustment for per pupil payments is an amount equal to the sum of any per member revenue limit increase that applies to school districts in that school year and any per member increase in categorical aids between the current school year and the previous school year. Under the bill, beginning in the 2025-26 school year, the annual adjustment for per pupil payments is the sum of the per member revenue limit increase that applies to school districts in that school year, if any, and the increase in the per member amount of general per pupil aid paid to school districts between the previous school year and the current school year, if any.

Per pupil payment and transfer amount based on actual costs; Special Needs Scholarship Program and full-time Open Enrollment

Under current law, the per pupil payment amount for a child participating in the Special Needs Scholarship Program and the transfer amount for a child with a disability in the full-time Open Enrollment Program is one of the following:

1. A per pupil amount set by law.
2. An alternative amount based on the actual costs to educate the pupil in the previous school year, as reported by the private school or nonresident school district, whichever is applicable. For example, under this option, the amount paid to a private school in the SNSP or nonresident school district in the 2024-25 school year is based on the actual costs to educate the pupil in the 2023-24 school year, as reported by the private school or nonresident school district.

This bill repeals the alternative SNSP per pupil payment amount and OEP transfer amount based on the actual costs to educate the pupil and the processes for setting these alternative amounts. Under the bill, the SNSP per pupil payment amount and the OEP transfer amount for children with disabilities is the same for all pupils and is set by law. In the 2024-25 school year, the amount set by law is \$15,409.

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. 20.255 (2) (az) of the statutes is amended to read:

20.255 (2) (az) *Special Needs Scholarship Program.* A sum sufficient to make the payments under s. 115.7915 (4m) (a), ~~(em)~~, and (e) and (4p).

SECTION 2. 20.255 (2) (cg) of the statutes is amended to read:

20.255 (2) (cg) *Tuition payments; full-time open enrollment transfer payments.*

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The amounts in the schedule for payment of tuition under subch. V of ch. 121 and full-time open enrollment transfer payments under s. 118.51 (16) (b) 2. and (17) (c) 2. and ~~(cm) 2.~~

SECTION 3. 115.363 (2) (b) of the statutes is amended to read:

115.363 (2) (b) The school board shall pay to each nonprofit corporation with which it contracts under par. (a) an amount that is no more than the amount paid per pupil under s. 118.40 (2r) (e) ~~2m., 2n., or 2p.~~ 2q. in the current school year multiplied by the number of pupils participating in the program under the contract.

SECTION 4. 115.437 (1) of the statutes is renumbered 115.437 (1) (intro.) and amended to read:

115.437 (1) (intro.) In this section, ~~“number;~~

(b) “Number of pupils enrolled” has the meaning given in s. 121.90 (1) (intro.) and includes 40 percent of the summer enrollment. “Number of pupils enrolled” does not include pupils described in the exception under s. 121.90 (1) ~~(f)~~ (g).

SECTION 5. 115.437 (1) (a) of the statutes is created to read:

115.437 (1) (a) “Economically disadvantaged pupil” means a pupil who satisfies either the income eligibility criteria for a free or reduced-price lunch under [42 USC 1758](#) (b) (1) or other measures of poverty, as determined by the department.

SECTION 6. 115.437 (1) (c) of the statutes is created to read:

115.437 (1) (c) “Rate of economically disadvantaged pupils” means the number of economically disadvantaged pupils enrolled in a school district divided by the number of pupils enrolled in the school district.

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SECTION 7. 115.437 (2) (a) of the statutes is renumbered 115.437 (2) (a) (intro.) and amended to read:

115.437 (2) (a) (intro.) ~~Except as provided in par. (b), annually~~ Annually, on the 4th Monday of March, the department shall pay to each school district an amount equal to the sum of all of the following:

1. The average of the number of pupils enrolled in the school district in the current and 2 preceding school years multiplied by \$75 in the 2013-14 school year, by \$150 in the 2014-15 and 2015-16 school years, by \$250 in the 2016-17 school year, by \$450 in the 2017-18 school year, by \$654 in the 2018-19 school year, by \$679 and \$63 in \$800 in the 2025-26 school year and \$850 in the 2026-27 school year and each school year thereafter.

(c) The department shall make the payments under this subsection from the appropriation under s. 20.255 (2) (aq).

SECTION 8. 115.437 (2) (a) 2. of the statutes is created to read:

115.437 (2) (a) 2. In the 2025-26 school year and in each school year thereafter, the number of pupils enrolled in a school district multiplied by the school district's rate of economically disadvantaged pupils in the previous school year multiplied by 20 percent of the per pupil amount under subd. 1. for the applicable school year.

SECTION 9. 115.437 (2) (b) of the statutes is repealed.

SECTION 10. 115.77 (1) of the statutes is amended to read:

115.77 (1) In sub. (1m) (a) to (d), except as provided in s. 118.51 (12) ~~(b)~~, if a child with a disability is attending a public school in a nonresident school district

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under s. 118.50, 118.51, or 121.84 (1) (a) or (4), “local educational agency” means the school district that the child is attending.

SECTION 11. 115.79 (1) (b) of the statutes is amended to read:

115.79 (1) (b) An educational placement is provided to implement a child’s individualized education program. Except as provided in s. 118.51 (12) (b), if a child with a disability is attending a public school in a nonresident school district under s. 118.50, 118.51, or 121.84 (1) (a) or (4), the school board of the school district that the child is attending shall provide an educational placement for the child and shall pay tuition charges instead of the school district in which the child resides if required by the placement.

SECTION 12. 115.7915 (4c) of the statutes is repealed.

SECTION 13. 115.7915 (4m) (a) 2. a. of the statutes is amended to read:

115.7915 (4m) (a) 2. a. In the 2017-18 school year, the 2025-26 school year, and each school year thereafter, the sum of the scholarship amount under this paragraph for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive.

SECTION 14. 115.7915 (4m) (a) 2. b. of the statutes is amended to read:

115.7915 (4m) (a) 2. b. Beginning in the 2018-19 school year and ~~subject to subd. 3.~~ ending in the 2024-25 school year, the sum of the scholarship amount under this subdivision for the previous school year; the amount of the per pupil revenue

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limit adjustment under s. 121.91 (2m) for the current school year, if positive; the change in the revenue ceiling, as defined in s. 121.905 (1), between the previous school year and current school year, if positive; the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive; and in the 2023-24 school year, 14.5 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year, or the amount under s. 115.7915 (4m) (a) 3., 2023 stats., if applicable.

****NOTE: This is reconciled s.115.7915 (4m) (a) 2. b. This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2 and LRB-1120/P1

SECTION 15. 115.7915 (4m) (a) 2. c. of the statutes is created to read:

115.7915 (4m) (a) 2. c. Beginning in the 2025-26 school year, the sum of the scholarship amount under this subdivision for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1.between the previous school year and the current school year, if positive.

SECTION 16. 115.7915 (4m) (a) 3. of the statutes is repealed.

****NOTE: This is reconciled s.115.7915 (4m) (a) 3. This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2 and LRB-1120/P1

SECTION 17. 115.7915 (4m) (cm) of the statutes is repealed.

****NOTE: This is reconciled s.115.7915 (4m) (cm). This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2 and LRB-1120/P1

SECTION 18. 115.7915 (4m) (f) 1. a. of the statutes is amended to read:

115.7915 (4m) (f) 1. a. Determine the ~~sum of the amount paid for each child~~ number of children residing in the school district for whom a payment is made under par. (a) in that school year.

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SECTION 19. 115.7915 (4m) (f) 1. bm. of the statutes is created to read:

115.7915 (**4m**) (f) 1. bm. Multiply the number of children under subd. 1. a. by the per pupil amount calculated under par. (a) for that school year.

SECTION 20. 115.7915 (4m) (f) 1. e. of the statutes is amended to read:

115.7915 (**4m**) (f) 1. e. Sum the amounts calculated under subd. 1. ~~a.~~, bm., d., and dh.

SECTION 21. 118.40 (2r) (e) 2p. (intro.) of the statutes is amended to read:

118.40 (**2r**) (e) 2p. (intro.) ~~In~~ Beginning in the 2015-16 school year and ~~in each ending in the 2024-25 school year thereafter~~, for a pupil attending a charter school established by or under a contract with an entity under par. (b) 1., from the appropriation under s. 20.255 (2) (fm), the department shall pay to the operator of the charter school an amount equal to the sum of the amount paid per pupil under this paragraph in the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; the change in the revenue ceiling, as defined in s. 121.905 (1), between the previous school year and current school year, if positive; the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, if positive; and in the 2023-24 school year, 15.7 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year. The change in the statewide categorical aid per pupil shall be determined as follows:

****NOTE: This is reconciled s. 118.40 (2r) (e) (2p). This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2, LRB-1038/P1, LRB-1947/P2, and 1979/P1.

SECTION 22. 118.40 (2r) (e) 2q. of the statutes is created to read:

118.40 (**2r**) (e) 2q. Beginning in the 2025-26 school year and in each school

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year thereafter, from the appropriation under s. 20.255 (2) (fm), for a pupil attending a charter school established by or under a contract with an entity under par. (b) 1., the department shall pay to the operator of the charter school an amount equal to the sum of the amount paid per pupil under this paragraph in the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 23. 118.40 (2r) (g) 1. b. of the statutes is amended to read:

118.40 (2r) (g) 1. b. Multiply the number of pupils under subd. 1. a. by the per pupil amount calculated under par. (e) ~~2p.~~ 2q. for that school year.

SECTION 24. 118.50 (2m) (a) 2. of the statutes is amended to read:

118.50 (2m) (a) 2. Beginning in the 2017-18 school year and ending in the 2024-25 school year, the sum of the per pupil amount under this paragraph for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive.

SECTION 25. 118.50 (2m) (a) 3. of the statutes is created to read:

118.50 (2m) (a) 3. Beginning in the 2025-26 school year, the sum of the per pupil amount under this paragraph for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year,

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if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 26. 118.51 (1) (aj) of the statutes is repealed.

SECTION 27. 118.51 (9) of the statutes is amended to read:

118.51 (9) APPEAL OF REJECTION. If the nonresident school board rejects an application under sub. (3) (a) or (7), the resident school board prohibits a pupil from attending public school in a nonresident school district under sub. (3m) (d) or the nonresident school board prohibits a pupil from attending public school in the nonresident school district under sub. (11), the pupil's parent may appeal the decision to the department within 30 days after the decision. If the nonresident school board provides notice that the special education or related service is not available under sub. (12) (b), the pupil's parent may appeal the required transfer to the department within 30 days after receipt of the notice. The department shall affirm the school board's decision unless the department finds that the decision was arbitrary or unreasonable.

SECTION 28. 118.51 (12) (title) of the statutes is amended to read:

118.51 (12) (title) ~~NONRESIDENT SCHOOL DISTRICT STATEMENT OF~~
~~EDUCATIONAL COSTS; SPECIAL~~ SPECIAL EDUCATION OR RELATED SERVICES.

SECTION 29. 118.51 (12) (a) of the statutes is repealed.

SECTION 30. 118.51 (12) (b) of the statutes is renumbered 118.51 (12).

SECTION 31. 118.51 (16) (a) 1. of the statutes is amended to read:

118.51 (16) (a) 1. For each school district, the number of nonresident pupils

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attending public school in the school district under this section, other than pupils for whom a payment is made under sub. (17) (a), or (c), ~~or (em)~~.

SECTION 32. 118.51 (16) (a) 2. of the statutes is amended to read:

118.51 **(16)** (a) 2. For each school district, the number of resident pupils attending public school in a nonresident school district under this section, other than pupils for whom a payment is made under sub. (17) (a), or (c), ~~or (em)~~.

SECTION 33. 118.51 (16) (a) 3. b. of the statutes is amended to read:

118.51 **(16)** (a) 3. b. Beginning with the amount in the 2015-16 school year and ending with the amount in the 2024-25 school year, except as provided in subd. 3. c., ~~in each school year thereafter~~, the sum of the amount determined under this subdivision for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive.

SECTION 34. 118.51 (16) (a) 3. bm. of the statutes is created to read:

118.51 **(16)** (a) 3. bm. Beginning with the amount for the 2025-26 school year and in each school year thereafter, the sum of the amount determined under this subdivision for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 35. 118.51 (16) (c) of the statutes is amended to read:

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118.51 (16) (c) If a pupil attends public school in a nonresident school district under this section for less than a full school term, the department shall prorate the state aid adjustments under this subsection and sub. (17) (c) ~~and (em)~~ based on the number of days that school is in session and the pupil attends public school in the nonresident school district.

SECTION 36. 118.51 (16) (d) of the statutes is amended to read:

118.51 (16) (d) The department shall ensure that the aid adjustments under par. (b) and sub. (17) (c) ~~and (em)~~ do not affect the amount determined to be received by a school district as state aid under s. 121.08 for any other purpose.

SECTION 37. 118.51 (17) (b) 2. b. of the statutes is amended to read:

118.51 (17) (b) 2. b. In the 2017-18 school year, the 2025-26 school year, and each school year thereafter, the per pupil transfer amount is the sum of the per pupil transfer amount for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive.

SECTION 38. 118.51 (17) (b) 2. c. of the statutes is amended to read:

118.51 (17) (b) 2. c. Beginning in the 2018-19 school year, ~~and subject to subd. 3.~~ and ending in the 2024-25 school year, the per pupil transfer amount is the sum of the per pupil transfer amount for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the amount of statewide categorical aid per pupil

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between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive, or the amount under s. 118.51 (17) (b) 3., 2023 stats., if applicable.

****NOTE: This is reconciled s. 118.51 (17) (b) 2. c. This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2 and LRB-1120/P1

SECTION 39. 118.51 (17) (b) 2. cm. of the statutes is created to read:

118.51 (17) (b) 2. cm. Beginning in the 2025-26 school year, the per pupil transfer amount is the sum of the per pupil transfer amount for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 40. 118.51 (17) (b) 3. of the statutes is repealed.

SECTION 41. 118.51 (17) (bm) of the statutes is repealed.

****NOTE: This is reconciled s. 118.51 (17) (bm). This SECTION has been affected by drafts with the following LRB numbers: LRB-1119/P2 and LRB-1120/P1

SECTION 42. 118.51 (17) (c) of the statutes is amended to read:

118.51 (17) (c) 1. If Beginning in the 2025-26 school year, if the number determined in par. (b) 1. a. is greater than the number determined in par. (b) 1. b. for a school district, ~~in the 2016-17, 2017-18, and 2018-19 school years,~~ the department shall increase that school district's state aid payment under s. 121.08 by an amount equal to the difference multiplied by ~~an~~ the amount under par. (b) 2. ~~a., b., or c. for the applicable school year.~~

2. If Beginning in the 2025-26 school year, if the number determined in par. (b) 1. a. is less than the number determined in par. (b) 1. b. for a school district, ~~in~~

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~~the 2016-17, 2017-18, and 2018-19 school years,~~ the department shall decrease that school district's state aid payment under s. 121.08 by an amount equal to the difference multiplied by ~~an~~ the amount under par. (b) 2. ~~a., b., or c.~~ for the applicable school year. If the state aid payment under s. 121.08 is insufficient to cover the reduction, the department shall decrease other state aid payments made by the department to the school district by the remaining amount. If the state aid payment under s. 121.08 and other state aid payments made by the department to the school district are insufficient to cover the reduction, the department shall use the moneys appropriated under s. 20.255 (2) (cg) to pay the balance to school districts under subd. 1.

SECTION 43. 118.51 (17) (cm) of the statutes is repealed.

SECTION 44. 118.60 (4) (bg) 3. of the statutes is amended to read:

118.60 (4) (bg) 3. In the 2015-16 to 2024-25 ~~school year and in each school year thereafter~~ years, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, except as provided in subd. 5., the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fr), an amount equal to the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; in the 2023-24 school year, if the pupil is enrolled in a grade from kindergarten to 8, 10 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; 90 percent of the change in the revenue ceiling, as defined in s. 121.905 (1),

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between the previous school year and current school year, if positive, if the pupil is enrolled in a grade from kindergarten to 8, or if the pupil is enrolled in a grade from 9 to 12, the change in the revenue ceiling, as defined in s. 121.905 (1), between the previous school year and current school year, if positive; the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive; and in the 2023-24 school year, if the pupil is enrolled in a grade from 9 to 12, 26.8 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year.

SECTION 45. 118.60 (4) (bg) 6. of the statutes is created to read:

118.60 (4) (bg) 6. Beginning in the 2025-26 school year and in each school year thereafter, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, except as provided in subd. 7., the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fr), an amount equal to the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 46. 118.60 (4) (bg) 7. of the statutes is created to read:

118.60 (4) (bg) 7. If the pupil described in subd. 6. is enrolled in a private school that enrolls pupils under the program in any grade between kindergarten to 8 and also in any grade between 9 to 12, the state superintendent shall substitute

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for the amount described in subd. 6. the amount determined under subd. 4. a. to d., with the following modifications:

a. Multiply the number of pupils participating in the program who are enrolled in the private school in any grade between kindergarten to 8 by the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

b. Multiply the number of pupils participating in the program who are enrolled in the private school in any grade between 9 to 12 by the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 47. 119.23 (4) (bg) 3. of the statutes is amended to read:

119.23 (4) (bg) 3. In the 2015-16 to 2024-25 school year ~~and in each school year thereafter~~ years, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, except as provided in subd. 5., the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation

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under s. 20.255 (2) (fu), an amount equal to the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; in the 2023-24 school year, if the pupil is enrolled in a grade from kindergarten to 8, 10 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; 90 percent of the change in the revenue ceiling, as defined in s. 121.905 (1), between the previous school year and current school year, if positive, if the pupil is enrolled in a grade from kindergarten to 8, or if the pupil is enrolled in a grade from 9 to 12, the change in the revenue ceiling, as defined in s. 121.905 (1), between the previous school year and current school year, if positive; the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive; and in the 2023-24 school year, if the pupil is enrolled in a grade from 9 to 12, 26.8 percent of the revenue ceiling, as defined in s. 121.905 (1), for that school year.

SECTION 48. 119.23 (4) (bg) 6. of the statutes is created to read:

119.23 (4) (bg) 6. Beginning in the 2025-26 school year and in each school year thereafter, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, except as provided in subd. 7., the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fu), an amount equal to the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil

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revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 49. 119.23 (4) (bg) 7. of the statutes is created to read:

119.23 (4) (bg) 7. If the pupil described in subd. 6. is enrolled in a private school that enrolls pupils under the program in any grade between kindergarten to 8 and also in any grade between 9 to 12, the state superintendent shall substitute for the amount described in subd. 6. the amount determined under subd. 4. a. to d., with the following modifications:

a. Multiply the number of pupils participating in the program who are enrolled in the private school in any grade between kindergarten to 8 by the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s. 115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

b. Multiply the number of pupils participating in the program who are enrolled in the private school in any grade between 9 to 12 by the sum of the maximum amount per pupil the state superintendent paid a private school under this section in the previous school year for the grade in which the pupil is enrolled; the amount of the per pupil revenue adjustment under s. 121.91 (2m) for the current school year, if positive; and the change in the per pupil amount under s.

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115.437 (2) (a) 1. between the previous school year and the current school year, if positive.

SECTION 50. 121.84 (4) (b) of the statutes is amended to read:

121.84 (4) (b) If a pupil attends school in a school district outside the pupil's school district of residence under par. (a), s. 118.51 (12) ~~(b)~~, (14), (16), and (17) apply to the pupil as if the pupil were attending school in a nonresident school district under s. 118.51. If the pupil is rejected as a result of s. 118.51 (12) ~~(b)~~, s. 118.51 (9) applies.

SECTION 51. 121.91 (4) (p) 1. of the statutes is amended to read:

121.91 (4) (p) 1. The limit otherwise applicable to a school district under sub. (2m) in any school year is increased by the amount of any reduction to that school district's state aid payment made under s. 118.51 (16) (b) 2. and (c) or (17) (c) 2. ~~or~~ ~~(em) 2.~~ or s. 118.51 (17) (cm) 2., 2023 stats., in the previous school year for a pupil who was not included in the calculation of the number of pupils enrolled in that school district in the previous school year.

(END)