



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBs0227/1  
FFK:cdc

**SENATE SUBSTITUTE AMENDMENT 2,  
TO SENATE BILL 437**

January 21, 2020 - Offered by Senators SCHACHTNER, BEWLEY, SMITH, JOHNSON,  
MILLER, RINGHAND, RISSER, ERPENBACH, CARPENTER and LARSON.

- 1 **AN ACT to repeal** 121.905 (1) (b) 1. and 121.905 (1) (b) 2. and 3. of the statutes;  
2 **relating to:** the revenue limit ceiling for school districts.

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***Analysis by the Legislative Reference Bureau***

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 ceiling. Instead, the school district is allowed to increase its per pupil revenue up to the revenue ceiling.

Under current law, the per pupil revenue ceiling is \$9,700 in the 2019-20 school year and \$10,000 in each school year thereafter. However, under current law, the general per pupil revenue ceiling amount does not apply to a school district in which, in any of the three preceding school years, a referendum question to exceed the district's revenue limit for operating costs was rejected. For such a school district, the per pupil revenue ceiling amount is the per pupil revenue ceiling amount that applied in the school year in which the operating referendum was rejected (revenue ceiling freeze).

This bill eliminates the revenue ceiling freeze.

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

