

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

GOOD/HUTH
MAY 12, 2014

CLERK OF THE HOUSE

REP. WHITE PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 940 (COUNCIL\BH\940C007.BH.DG14):

REFERENCE IS TO PRINTER'S DATE 3/19/14--S.

**AMEND THE SUBCOMMITTEE AMENDMENT, AS
AND IF AMENDED, BY STRIKING THE FIRST
APPROPRIATELY LETTERED SUBSECTION OF
SECTION 4-10-470 AND INSERTING:**

**/ () (1) THE EDUCATION CAPITAL
IMPROVEMENTS SALES AND USE TAX
AUTHORIZED BY THIS ARTICLE ALSO MAY BE
IMPOSED IN A COUNTY WHICH DOES NOT MEET
THE COLLECTION REQUIREMENTS OF
SUBSECTION (A) SO LONG AS THE COUNTY IN
WHICH THE TAX IS TO BE IMPOSED:**

(A) IS COMPRISED OF MORE THAN ONE SCHOOL DISTRICT AND THE COUNTY HAS A COUNTY BOARD OF EDUCATION; AND

(B) HAS NO OTHER LOCAL SALES TAX IMPOSITION AT THE TIME OF THE REFERENDUM.

(2) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE, IF THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX IS IMPOSED PURSUANT TO THIS SUBSECTION, THEN:

(A) AT LEAST TEN PERCENT OF THE PROCEEDS MUST BE USED TO PROVIDE PROPERTY TAX RELIEF BY USING THE PROCEEDS TO OFFSET THE EXISTING DEBT SERVICE MILLAGE LEVY ON GENERAL OBLIGATION BONDS PURSUANT TO SECTION 4-10-445; AND

(B) THE TAX REVENUE DISTRIBUTED TO EACH DISTRICT MUST BE IN THE PROPORTION THAT THE DISTRICT'S AVERAGE DAILY MEMBERSHIP (ADM) ATTRIBUTES TO THE TOTAL ADM OF ALL THE SCHOOL DISTRICTS IN THE COUNTY, LIMITED TO ADM ATTRIBUTABLE TO THE COUNTY.

(3)THE RESOLUTION REQUIRED PURSUANT TO SECTION 4-10-425 MUST BE AGREED TO BY A MAJORITY VOTE OF THE BOARD OF TRUSTEES OF EACH SCHOOL DISTRICT LOCATED IN WHOLE OR IN PART IN THE COUNTY.

(4)FOR PURPOSES OF THIS SUBSECTION, A SALES TAX IS A TAX LEVIED PURSUANT TO THIS CHAPTER, PURSUANT TO CHAPTER 37, TITLE 4, OR PURSUANT TO ANY LOCAL LAW ENACTED BY THE GENERAL ASSEMBLY.

(5)ONCE A COUNTY MEETS THE PROVISIONS OF ITEM (1) AND IMPOSES THE EDUCATION CAPITAL IMPROVEMENT SALES AND USE TAX, IT THEREAFTER REMAINS ELIGIBLE TO IMPOSE THIS TAX PURSUANT TO THIS SUBSECTION.

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**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**

