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**BILL REQUEST - CODE REVISER'S OFFICE**

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BILL REQ. #: H-3045.6/12 6th draft

ATTY/TYPIST: JA:crs

BRIEF DESCRIPTION: Modifying the state property tax for public schools.

1 AN ACT Relating to modifying the state property tax for public  
2 schools; amending RCW 84.52.065, 28A.545.030, 28A.545.050, 28A.545.070,  
3 and 84.52.053; reenacting and amending RCW 84.52.0531 and 84.52.0531;  
4 adding a new section to chapter 28A.150 RCW; adding a new section to  
5 chapter 84.52 RCW; adding a new section to chapter 84.55 RCW; providing  
6 an effective date; and providing an expiration date.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

8 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to  
9 read as follows:

10 ~~((Subject to the limitations in RCW 84.55.010))~~ (1) Beginning with  
11 property taxes levied for collection in 2013, in each year thereafter,  
12 the state ~~((shall))~~ must levy ~~((for collection in the following year))~~  
13 for the support of common schools of the state a tax ~~((of three dollars~~  
14 ~~and sixty cents per thousand dollars of assessed value))~~ upon the  
15 assessed valuation of all taxable property within the state adjusted to  
16 the state equalized value in accordance with the indicated ratio fixed  
17 by the state department of revenue. The rate of tax for taxes  
18 collected in 2013, and every year thereafter, is the maximum rate that  
19 would be allowed under chapter 84.55 RCW in 2013.

1       (2) In addition to the tax authorized under subsection (1) of this  
2 section, the state must levy an additional tax, for collection  
3 beginning in 2013 and every year thereafter, for the support of the  
4 common schools of the state equal to one dollar and seventeen cents per  
5 thousand dollars of assessed value upon the assessed valuation of all  
6 taxable property within the state adjusted to the state equalized value  
7 in accordance with the indicated ratio fixed by the state department of  
8 revenue.

9       (3) As used in this section, "the support of common schools"  
10 includes the payment of the principal and interest on bonds issued for  
11 capital construction projects for the common schools.

12       NEW SECTION. Sec. 2. A new section is added to chapter 28A.150  
13 RCW to read as follows:

14       (1) Beginning with property taxes levied for collection in 2013 and  
15 thereafter, the state property tax under RCW 84.52.065(2) must be  
16 allocated to school districts according to the following formula: A  
17 school district's general apportionment allocation for the prior school  
18 year, divided by the number of annual average full-time equivalent  
19 students for the prior school year, multiplied by the ratio of the  
20 state property tax under this section to the statewide general  
21 apportionment allocation, multiplied by the number of annual average  
22 full-time equivalent students with residence in the district for the  
23 prior school year.

24       (2) The definitions in this subsection apply to this section unless  
25 the context clearly requires otherwise.

26       (a) "Number of annual average full-time equivalent students" has  
27 the same meaning as used in RCW 28A.150.260(13)(c).

28       (b) "General apportionment allocation" means the state allocation  
29 to school districts from the funding formulas under RCW 28A.150.250 and  
30 28A.150.260 (3) through (9) and associated provisions of the omnibus  
31 appropriations act pertaining to general apportionment.

32       (c) "Residence" means the physical location of a student's  
33 principal abode such as the home, house, apartment, facility,  
34 structure, or location where the student lives the majority of the  
35 time.

36       (d) "Prior school year" means the most recent school year completed  
37 prior to the year in which the levies are to be collected.

1       **Sec. 3.** RCW 84.52.0531 and 2010 c 237 s 1 and 2010 c 99 s 11 are  
2 each reenacted and amended to read as follows:

3       The maximum dollar amount which may be levied by or for any school  
4 district for maintenance and operation support under the provisions of  
5 RCW 84.52.053 (~~shall be~~) for levies approved prior to the effective  
6 date of this section is determined as follows:

7       (1) For excess levies for collection in calendar year 1997, the  
8 maximum dollar amount (~~shall be~~) is calculated pursuant to the laws  
9 and rules in effect in November 1996.

10       (2) For excess levies for collection in calendar year 1998 and  
11 thereafter, the maximum dollar amount (~~shall be~~) is the sum of (a)  
12 plus or minus (b), (c), and (d) of this subsection minus: (e) of this  
13 subsection, the amount allocated to the school district under section  
14 2 of this act, and the amount specified under subsection (13) of this  
15 section:

16       (a) The district's levy base as defined in subsections (3) and (4)  
17 of this section multiplied by the district's maximum levy percentage as  
18 defined in subsection (6) of this section;

19       (b) For districts in a high/nonhigh relationship, the high school  
20 district's maximum levy amount (~~shall~~) must be reduced and the  
21 nonhigh school district's maximum levy amount (~~shall~~) must be  
22 increased by an amount equal to the estimated amount of the nonhigh  
23 payment due to the high school district under RCW 28A.545.030(3) and  
24 28A.545.050 for the school year commencing the year of the levy;

25       (c) Except for nonhigh districts under (d) of this subsection, for  
26 districts in an interdistrict cooperative agreement, the nonresident  
27 school district's maximum levy amount (~~shall~~) must be reduced and the  
28 resident school district's maximum levy amount (~~shall~~) must be  
29 increased by an amount equal to the per pupil basic education  
30 allocation included in the nonresident district's levy base under  
31 subsection (3) of this section multiplied by:

32       (i) The number of full-time equivalent students served from the  
33 resident district in the prior school year; multiplied by:

34       (ii) The serving district's maximum levy percentage determined  
35 under subsection (6) of this section; increased by:

36       (iii) The percent increase per full-time equivalent student as  
37 stated in the state basic education appropriation section of the

1 biennial budget between the prior school year and the current school  
2 year divided by fifty-five percent;

3 (d) The levy bases of nonhigh districts participating in an  
4 innovation academy cooperative established under RCW 28A.340.080  
5 (~~shall~~) must be adjusted by the office of the superintendent of  
6 public instruction to reflect each district's proportional share of  
7 student enrollment in the cooperative;

8 (e) The district's maximum levy amount (~~shall~~) must be reduced by  
9 the maximum amount of state matching funds for which the district is  
10 eligible under RCW 28A.500.010.

11 (3) For excess levies for collection in calendar year 2005 and  
12 thereafter, a district's levy base (~~shall be~~) is the sum of  
13 allocations in (a) through (c) of this subsection received by the  
14 district for the prior school year and the amounts determined under  
15 subsection (4) of this section, including allocations for compensation  
16 increases, plus the sum of such allocations multiplied by the percent  
17 increase per full time equivalent student as stated in the state basic  
18 education appropriation section of the biennial budget between the  
19 prior school year and the current school year and divided by fifty-five  
20 percent. A district's levy base (~~shall~~) may not include local school  
21 district property tax levies or other local revenues, or state and  
22 federal allocations not identified in (a) through (c) of this  
23 subsection.

24 (a) The district's basic education allocation as determined  
25 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

26 (b) State and federal categorical allocations for the following  
27 programs:

28 (i) Pupil transportation;

29 (ii) Special education;

30 (iii) Education of highly capable students;

31 (iv) Compensatory education, including but not limited to learning  
32 assistance, migrant education, Indian education, refugee programs, and  
33 bilingual education;

34 (v) Food services; and

35 (vi) Statewide block grant programs; and

36 (c) Any other federal allocations for elementary and secondary  
37 school programs, including direct grants, other than federal impact aid  
38 funds and allocations in lieu of taxes.

1 (4) For levy collections in calendar years 2005 through 2017, in  
2 addition to the allocations included under subsection (3)(a) through  
3 (c) of this section, a district's levy base (~~shall~~) also includes the  
4 following:

5 (a)(i) For levy collections in calendar year 2010, the difference  
6 between the allocation the district would have received in the current  
7 school year had RCW 84.52.068 not been amended by chapter 19, Laws of  
8 2003 1st sp. sess. and the allocation the district received in the  
9 current school year pursuant to RCW 28A.505.220;

10 (ii) For levy collections in calendar years 2011 through 2017, the  
11 difference between the allocation rate the district would have received  
12 in the prior school year using the Initiative 728 rate and the  
13 allocation rate the district received in the prior school year pursuant  
14 to RCW 28A.505.220 multiplied by the full-time equivalent student  
15 enrollment used to calculate the Initiative 728 allocation for the  
16 prior school year; and

17 (b) The difference between the allocations the district would have  
18 received the prior school year using the Initiative 732 base and the  
19 allocations the district actually received the prior school year  
20 pursuant to RCW 28A.400.205.

21 (5) For levy collections in calendar years 2011 through 2017, in  
22 addition to the allocations included under subsections (3)(a) through  
23 (c) and (4)(a) and (b) of this section, a district's levy base  
24 (~~shall~~) also includes the difference between an allocation of fifty-  
25 three and two-tenths certificated instructional staff units per  
26 thousand full-time equivalent students in grades kindergarten through  
27 four enrolled in the prior school year and the allocation of  
28 certificated instructional staff units per thousand full-time  
29 equivalent students in grades kindergarten through four that the  
30 district actually received in the prior school year, except that the  
31 levy base for a school district whose allocation in the 2009-10 school  
32 year was less than fifty-three and two-tenths certificated  
33 instructional staff units per thousand full-time equivalent students in  
34 grades kindergarten through four shall include the difference between  
35 the allocation the district actually received in the 2009-10 school  
36 year and the allocation the district actually received in the prior  
37 school year.

1 (6)(a) A district's maximum levy percentage (~~(shall be)~~) is twenty-  
2 four percent in 2010 and twenty-eight percent in 2011 through 2017 and  
3 twenty-four percent every year thereafter;

4 (b) For qualifying districts, in addition to the percentage in (a)  
5 of this subsection the grandfathered percentage determined as follows:

6 (i) For 1997, the difference between the district's 1993 maximum  
7 levy percentage and twenty percent; and

8 (ii) For 2011 through 2017, the percentage calculated as follows:

9 (A) Multiply the grandfathered percentage for the prior year times  
10 the district's levy base determined under subsection (3) of this  
11 section;

12 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy  
13 reduction funds as defined in subsection (7) of this section that are  
14 to be allocated to the district for the current school year;

15 (C) Divide the result of (b)(ii)(B) of this subsection by the  
16 district's levy base; and

17 (D) Take the greater of zero or the percentage calculated in  
18 (b)(ii)(C) of this subsection.

19 (7) "Levy reduction funds" (~~(shall)~~) means increases in state funds  
20 from the prior school year for programs included under subsections (3)  
21 and (4) of this section: (a) That are not attributable to enrollment  
22 changes, compensation increases, or inflationary adjustments; and (b)  
23 that are or were specifically identified as levy reduction funds in the  
24 appropriations act. If levy reduction funds are dependent on formula  
25 factors which would not be finalized until after the start of the  
26 current school year, the superintendent of public instruction (~~(shall)~~)  
27 must estimate the total amount of levy reduction funds by using prior  
28 school year data in place of current school year data. Levy reduction  
29 funds (~~(shall)~~) do not include moneys received by school districts from  
30 cities or counties.

31 (8) The definitions in this subsection apply throughout this  
32 section unless the context clearly requires otherwise.

33 (a) "Prior school year" means the most recent school year completed  
34 prior to the year in which the levies are to be collected.

35 (b) "Current school year" means the year immediately following the  
36 prior school year.

37 (c) "Initiative 728 rate" means the allocation rate at which the  
38 student achievement program would have been funded under chapter 3,

1 Laws of 2001, if all annual adjustments to the initial 2001 allocation  
2 rate had been made in previous years and in each subsequent year as  
3 provided for under chapter 3, Laws of 2001.

4 (d) "Initiative 732 base" means the prior year's state allocation  
5 for annual salary cost-of-living increases for district employees in  
6 the state-funded salary base as it would have been calculated under  
7 chapter 4, Laws of 2001, if each annual cost-of-living increase  
8 allocation had been provided in previous years and in each subsequent  
9 year.

10 (9) Funds collected from transportation vehicle fund tax levies  
11 shall not be subject to the levy limitations in this section.

12 (10) The superintendent of public instruction (~~shall~~) must  
13 develop rules and inform school districts of the pertinent data  
14 necessary to carry out the provisions of this section.

15 (11) For calendar year 2009, the office of the superintendent of  
16 public instruction (~~shall~~) must recalculate school district levy  
17 authority to reflect levy rates certified by school districts for  
18 calendar year 2009.

19 (12) The maximum dollar amount which may be levied by or for any  
20 school district for maintenance and operation support under the  
21 provisions of RCW 84.52.053 for levies approved after the effective  
22 date of this section must be determined in accordance with section 5 of  
23 this act.

24 (13) For school districts that levy a dollar amount below the  
25 maximum amount that is otherwise authorized under this section  
26 notwithstanding this subsection (13), the maximum dollar amount which  
27 may be levied by or for the school district must be further reduced by  
28 the difference of: (a) The maximum dollar amount otherwise authorized  
29 under this section notwithstanding this subsection (13); and (b) the  
30 actual dollar amount levied for collection.

31 (14) The amendments made to this section under chapter . . . .  
32 section 3, Laws of 2012 (section 3 of this act) must be disregarded for  
33 purposes of RCW 28A.500.020(1) (b) and (c).

34 **Sec. 4.** RCW 84.52.0531 and 2010 c 237 s 2 and 2010 c 99 s 11 are  
35 each reenacted and amended to read as follows:

36 The maximum dollar amount which may be levied by or for any school



1 district for maintenance and operation support under the provisions of  
2 RCW 84.52.053 (~~((shall be))~~) for levies approved prior to the effective  
3 date of this section is determined as follows:

4 (1) For excess levies for collection in calendar year 1997, the  
5 maximum dollar amount (~~((shall be))~~) is calculated pursuant to the laws  
6 and rules in effect in November 1996.

7 (2) For excess levies for collection in calendar year 1998 and  
8 thereafter, the maximum dollar amount (~~((shall be))~~) is the sum of (a)  
9 plus or minus (b), (c), and (d) of this subsection minus (e) of this  
10 subsection:

11 (a) The district's levy base as defined in subsection (3) of this  
12 section multiplied by the district's maximum levy percentage as defined  
13 in subsection (4) of this section;

14 (b) For districts in a high/nonhigh relationship, the high school  
15 district's maximum levy amount (~~((shall))~~) must be reduced and the  
16 nonhigh school district's maximum levy amount (~~((shall))~~) must be  
17 increased by an amount equal to the estimated amount of the nonhigh  
18 payment due to the high school district under RCW 28A.545.030(3) and  
19 28A.545.050 for the school year commencing the year of the levy;

20 (c) Except for nonhigh districts under (d) of this subsection, for  
21 districts in an interdistrict cooperative agreement, the nonresident  
22 school district's maximum levy amount (~~((shall))~~) must be reduced and the  
23 resident school district's maximum levy amount (~~((shall))~~) must be  
24 increased by an amount equal to the per pupil basic education  
25 allocation included in the nonresident district's levy base under  
26 subsection (3) of this section multiplied by:

27 (i) The number of full-time equivalent students served from the  
28 resident district in the prior school year; multiplied by:

29 (ii) The serving district's maximum levy percentage determined  
30 under subsection (4) of this section; increased by:

31 (iii) The percent increase per full-time equivalent student as  
32 stated in the state basic education appropriation section of the  
33 biennial budget between the prior school year and the current school  
34 year divided by fifty-five percent;

35 (d) The levy bases of nonhigh districts participating in an  
36 innovation academy cooperative established under RCW 28A.340.080  
37 (~~((shall))~~) must be adjusted by the office of the superintendent of

1 public instruction to reflect each district's proportional share of  
2 student enrollment in the cooperative;

3 (e) The district's maximum levy amount (~~(shall)~~) must be reduced by  
4 the maximum amount of state matching funds for which the district is  
5 eligible under RCW 28A.500.010.

6 (3) For excess levies for collection in calendar year 1998 and  
7 thereafter, a district's levy base (~~(shall-be)~~) is the sum of  
8 allocations in (a) through (c) of this subsection received by the  
9 district for the prior school year, including allocations for  
10 compensation increases, plus the sum of such allocations multiplied by  
11 the percent increase per full time equivalent student as stated in the  
12 state basic education appropriation section of the biennial budget  
13 between the prior school year and the current school year and divided  
14 by fifty-five percent. A district's levy base (~~(shall)~~) may not  
15 include local school district property tax levies or other local  
16 revenues, or state and federal allocations not identified in (a)  
17 through (c) of this subsection.

18 (a) The district's basic education allocation as determined  
19 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

20 (b) State and federal categorical allocations for the following  
21 programs:

22 (i) Pupil transportation;

23 (ii) Special education;

24 (iii) Education of highly capable students;

25 (iv) Compensatory education, including but not limited to learning  
26 assistance, migrant education, Indian education, refugee programs, and  
27 bilingual education;

28 (v) Food services; and

29 (vi) Statewide block grant programs; and

30 (c) Any other federal allocations for elementary and secondary  
31 school programs, including direct grants, other than federal impact aid  
32 funds and allocations in lieu of taxes.

33 (4)(a) A district's maximum levy percentage (~~(shall-be)~~) is twenty-  
34 four percent in 2010 and twenty-eight percent in 2011 through 2017 and  
35 twenty-four percent every year thereafter;

36 (b) For qualifying districts, in addition to the percentage in (a)  
37 of this subsection the grandfathered percentage determined as follows:

1 (i) For 1997, the difference between the district's 1993 maximum  
2 levy percentage and twenty percent; (~~and~~)

3 (ii) For 2011 through 2017, the percentage calculated as follows:  
4 (A) Multiply the grandfathered percentage for the prior year times  
5 the district's levy base determined under subsection (3) of this  
6 section;  
7 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy  
8 reduction funds as defined in subsection (5) of this section that are  
9 to be allocated to the district for the current school year;  
10 (C) Divide the result of (b)(ii)(B) of this subsection by the  
11 district's levy base; and  
12 (D) Take the greater of zero or the percentage calculated in  
13 (b)(ii)(C) of this subsection;

14 (iii) For 2018 and thereafter, the percentage (~~shall be~~) is  
15 calculated as follows:  
16 (A) Multiply the grandfathered percentage for the prior year times  
17 the district's levy base determined under subsection (3) of this  
18 section;  
19 (B) Reduce the result of (b)(iii)(A) of this subsection by any levy  
20 reduction funds as defined in subsection (5) of this section that are  
21 to be allocated to the district for the current school year;  
22 (C) Divide the result of (b)(iii)(B) of this subsection by the  
23 district's levy base; and  
24 (D) Take the greater of zero or the percentage calculated in  
25 (b)(iii)(C) of this subsection.

26 (5) "Levy reduction funds" (~~shall~~) means increases in state funds  
27 from the prior school year for programs included under subsection (3)  
28 of this section: (a) That are not attributable to enrollment changes,  
29 compensation increases, or inflationary adjustments; and (b) that are  
30 or were specifically identified as levy reduction funds in the  
31 appropriations act. If levy reduction funds are dependent on formula  
32 factors which would not be finalized until after the start of the  
33 current school year, the superintendent of public instruction (~~shall~~)  
34 must estimate the total amount of levy reduction funds by using prior  
35 school year data in place of current school year data. Levy reduction  
36 funds (~~shall~~) do not include moneys received by school districts from  
37 cities or counties.

1 (6) For the purposes of this section, "prior school year" means the  
2 most recent school year completed prior to the year in which the levies  
3 are to be collected.

4 (7) For the purposes of this section, "current school year" means  
5 the year immediately following the prior school year.

6 (8) Funds collected from transportation vehicle fund tax levies  
7 (~~shall~~) are not (~~be~~) subject to the levy limitations in this  
8 section.

9 (9) The superintendent of public instruction (~~shall~~) must develop  
10 rules and regulations and inform school districts of the pertinent data  
11 necessary to carry out the provisions of this section.

12 (10) The maximum dollar amount which may be levied by or for any  
13 school district for maintenance and operation support under the  
14 provisions of RCW 84.52.053 for levies approved after the effective  
15 date of this section must be determined in accordance with section 5 of  
16 this act.

17 NEW SECTION. Sec. 5. A new section is added to chapter 84.52 RCW  
18 to read as follows:

19 (1) Except as provided in subsection (2) of this section, for  
20 excess levies approved after the effective date of this section and set  
21 for collection in calendar year 2013 and thereafter, the maximum dollar  
22 amount that may be levied by or for any school district for maintenance  
23 and operation support under the provisions of RCW 84.52.053 is two  
24 thousand five hundred dollars multiplied by the number of annual  
25 average full-time equivalent students with residence in the district  
26 during the prior school year.

27 (2) Funds collected from transportation vehicle fund tax levies  
28 shall not be subject to the levy limitations in this section.

29 (3) The definitions in section 2 of this act apply to this section.

30 NEW SECTION. Sec. 6. A new section is added to chapter 84.55 RCW  
31 to read as follows:

32 Beginning with property taxes levied for collection in calendar  
33 year 2014, this chapter does not apply to the state property tax levy  
34 under RCW 84.52.065(1). This chapter does not apply to the state  
35 property tax levy under RCW 84.52.065(2).

1       **Sec. 7.** RCW 28A.545.030 and 1990 c 33 s 488 are each amended to  
2 read as follows:

3       The purposes of RCW 28A.545.030 through 28A.545.110, section 5 of  
4 this act, and 84.52.0531 are to:

5       (1) Simplify the annual process of determining and paying the  
6 amounts due by nonhigh school districts to high school districts for  
7 educating students residing in a nonhigh school district;

8       (2) Provide for a payment schedule that coincides to the extent  
9 practicable with the ability of nonhigh school districts to pay and the  
10 need of high school districts for payment; and

11       (3) Establish that the maximum amount due per annual average full-  
12 time equivalent student by a nonhigh school district for each school  
13 year is no greater than the maintenance and operation excess tax levy  
14 rate per annual average full-time equivalent student levied upon the  
15 taxpayers of the high school district.

16       **Sec. 8.** RCW 28A.545.050 and 1985 c 341 s 11 are each amended to  
17 read as follows:

18       Each year at such time as the superintendent of public instruction  
19 determines and certifies such maximum allowable amounts of school  
20 district levies under RCW 84.52.0531 or section 5 of this act he or she  
21 (~~shall~~) must also:

22       (1) Determine the extent to which the estimated amounts due by  
23 nonhigh school districts for the previous school year exceeded or fell  
24 short of the actual amounts due; and

25       (2) Determine the estimated amounts due by nonhigh school districts  
26 for the current school year and increase or decrease the same to the  
27 extent of overpayments or underpayments for the previous school year.

28       **Sec. 9.** RCW 28A.545.070 and 1990 c 33 s 491 are each amended to  
29 read as follows:

30       (1) The superintendent of public instruction (~~shall~~) must  
31 annually determine the estimated amount due by a nonhigh school  
32 district to a high school district for the school year as follows:

33       (a) The total of the high school district's maintenance and  
34 operation excess tax levy that has been authorized and determined by  
35 the superintendent of public instruction to be allowable pursuant to  
36 RCW 84.52.0531 or section 5 of this act, as now or hereafter amended,

1 for collection during the next calendar year, (~~shall~~) must first be  
2 divided by the total estimated number of annual average full-time  
3 equivalent students which the high school district superintendent or  
4 the superintendent of public instruction has certified pursuant to RCW  
5 28A.545.060 will be enrolled in the high school district during the  
6 school year;

7 (b) The result of the calculation provided for in subsection (1)(a)  
8 of this section (~~shall~~) must then be multiplied by the estimated  
9 number of annual average full-time equivalent students residing in the  
10 nonhigh school district that will be enrolled in the high school  
11 district during the school year which has been established pursuant to  
12 RCW 28A.545.060; and

13 (c) The result of the calculation provided for in subsection (1)(b)  
14 of this section (~~shall~~) must be adjusted upward to the extent the  
15 estimated amount due by a nonhigh school district for the prior school  
16 year was less than the actual amount due based upon actual annual  
17 average full-time equivalent student enrollments during the previous  
18 school year and the actual per annual average full-time equivalent  
19 student maintenance and operation excess tax levy rate for the current  
20 tax collection year, of the high school district, or adjusted downward  
21 to the extent the estimated amount due was greater than such actual  
22 amount due or greater than such lesser amount as a high school district  
23 may have elected to assess pursuant to RCW 28A.545.090.

24 (2) The amount arrived at pursuant to subsection (1)(c) of this  
25 subsection (~~shall~~) constitutes the estimated amount due by a nonhigh  
26 school district to a high school district for the school year.

27 **Sec. 10.** RCW 84.52.053 and 2010 c 237 s 4 are each amended to read  
28 as follows:

29 (1) The limitations imposed by RCW 84.52.050 through 84.52.056, and  
30 84.52.043 (~~shall~~) do not prevent the levy of taxes by school  
31 districts, when authorized so to do by the voters of such school  
32 district in the manner and for the purposes and number of years  
33 allowable under Article VII, section 2(a) of the Constitution of this  
34 state. Elections for such taxes (~~shall~~) must be held in the year in  
35 which the levy is made or, in the case of propositions authorizing two-  
36 year through four-year levies for maintenance and operation support of  
37 a school district, authorizing two-year levies for transportation

1 vehicle funds established in RCW 28A.160.130, or authorizing two-year  
2 through six-year levies to support the construction, modernization, or  
3 remodeling of school facilities, which includes the purposes of RCW  
4 28A.320.330(2) (f) and (g), in the year in which the first annual levy  
5 is made.

6 (2) Once additional tax levies have been authorized for maintenance  
7 and operation support of a school district for a two-year through four-  
8 year period as provided under subsection (1) of this section, no  
9 further additional tax levies for maintenance and operation support of  
10 the district for that period may be authorized, except for additional  
11 levies to provide for subsequently enacted increases affecting the  
12 district's levy base or maximum levy percentage or changes to the  
13 district's levy base resulting from changes under this act for property  
14 taxes collected in 2013, 2014, 2015, or 2016. For the purpose of  
15 applying the limitation of this subsection, a two-year through six-year  
16 levy to support the construction, modernization, or remodeling of  
17 school facilities (~~shall~~) are not (~~be~~) deemed to be a tax levy for  
18 maintenance and operation support of a school district.

19 (3) A special election may be called and the time therefor fixed by  
20 the board of school directors, by giving notice thereof by publication  
21 in the manner provided by law for giving notices of general elections,  
22 at which special election the proposition authorizing such excess levy  
23 (~~shall~~) must be submitted in such form as to enable the voters  
24 favoring the proposition to vote "yes" and those opposed thereto to  
25 vote "no".

26 NEW SECTION. **Sec. 11.** Section 3 of this act expires January 1,  
27 2018.

28 NEW SECTION. **Sec. 12.** Section 4 of this act takes effect January  
29 1, 2018.

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