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HOUSE BILL 39

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Monica Youngblood

AN ACT

RELATING TO PUBLIC SCHOOL CAPITAL OUTLAY; REQUIRING SCHOOL DISTRICTS TO DISTRIBUTE CERTAIN SHARES OF PROPERTY TAX REVENUES TO CHARTER SCHOOLS; REQUIRING CERTIFICATION OF CHARTER SCHOOL SHARES OF CERTAIN PROPERTY TAX REVENUES TO SCHOOL DISTRICTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 22-25-7 NMSA 1978 (being Laws 1975 (S.S.), Chapter 5, Section 7, as amended) is amended to read:

"22-25-7. IMPOSITION OF TAX--LIMITATION ON EXPENDITURES.--

A. If as a result of an election held in accordance with the Public School Capital Improvements Act a majority of the qualified electors voting on the question votes in favor of the imposition of the tax, the tax rate shall be certified, unless the local school board requests by resolution that a

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1 rate be discontinued, by the department of finance and
2 administration at the rate specified in the resolution
3 authorized under Section 22-25-3 NMSA 1978 or at any lower rate
4 required by operation of the rate limitation provisions of
5 Section 7-37-7.1 NMSA 1978 upon the rate specified in the
6 resolution and be imposed at the rate certified in accordance
7 with the provisions of the Property Tax Code.

8 B. The revenue produced by the tax and, except as
9 provided in Subsection F, G or H of Section 22-25-9 NMSA 1978,
10 any state distribution resulting to the district under the
11 Public School Capital Improvements Act shall be expended only
12 for the capital improvements specified in the authorizing
13 resolution.

14 C. For resolutions approved by the electors on or
15 after July 1, 2009, the amount of tax revenue to be distributed
16 to each charter school that was included in the resolution
17 shall be determined each year and shall be in the same
18 proportion as the average full-time-equivalent enrollment of
19 the charter school on the ~~[fortieth day]~~ first reporting date
20 of the prior school year is to the total such enrollment in the
21 school district; provided that no distribution shall be made to
22 an approved charter school that had not commenced classroom
23 instruction in the prior school year and, provided further,
24 that, in determining a school district's total enrollment,
25 students attending a state-chartered charter school within that

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1 school district shall be included. Each year, the department
2 shall certify to the county treasurer of the county in which
3 the eligible charter schools in the school district are located
4 and to each school district the percentage of the revenue to be
5 distributed to each charter school. The county treasurer shall
6 distribute the charter school's share of the property tax
7 revenue directly to the charter school. If a board of county
8 commissioners elects not to distribute the proceeds of a tax
9 due to a school district in the county, any amount distributed
10 by the secretary of finance and administration to a school
11 district that is due to a charter school shall be distributed
12 to the charter school by the school district."

13 SECTION 2. Section 22-26-9 NMSA 1978 (being Laws 2007,
14 Chapter 366, Section 23, as amended) is amended to read:

15 "22-26-9. CHARTER SCHOOLS--RECEIPT OF LOCAL PROPERTY TAX
16 REVENUE.--If, in an election held after July 1, 2007, the
17 qualified electors of a school district have voted in favor of
18 the imposition of a property tax as provided in Section
19 22-26-3 NMSA 1978, the amount of tax revenue to be distributed
20 to each charter school that was included in the resolution
21 shall be determined each year and shall be in the same
22 proportion as the average full-time-equivalent enrollment of
23 the charter school on the first reporting date of the prior
24 school year is to the total such enrollment in the district;
25 provided that, in the case of an approved charter school that

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1 had not commenced classroom instruction in the prior school
2 year, the estimated full-time-equivalent enrollment in the
3 first year of instruction, as shown in the approved charter
4 school application, shall be used, subject to adjustment after
5 the first reporting date. Each year, the department shall
6 certify to the county treasurer of the county in which the
7 eligible charter schools in the school district are located and
8 to each school district the percentage of the revenue to be
9 distributed to each charter school. The county treasurer shall
10 distribute the charter school's share of the property tax
11 revenue directly to the charter school. If a board of county
12 commissioners elects not to distribute the proceeds of a tax
13 due to a school district in the county, any amount distributed
14 by the secretary of finance and administration to a school
15 district that is due to a charter school shall be distributed
16 to the charter school by the school district."