

1 HOUSE BILL 184

2 **53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017**

3 INTRODUCED BY

4 Monica Youngblood

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6  
7 ENDORSED BY THE PUBLIC SCHOOL CAPITAL OUTLAY  
8 OVERSIGHT TASK FORCE

9  
10 AN ACT

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

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

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

19 "22-25-7. IMPOSITION OF TAX--LIMITATION ON  
20 EXPENDITURES.--

21 A. If as a result of an election held in accordance  
22 with the Public School Capital Improvements Act a majority of  
23 the qualified electors voting on the question votes in favor of  
24 the imposition of the tax, the tax rate shall be certified,  
25 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. In the event that a  
8 charter school's share of the property tax revenue is  
9 distributed to a school district, the school district shall  
10 distribute that share to the charter school."

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

13 "22-26-9. CHARTER SCHOOLS--RECEIPT OF LOCAL PROPERTY TAX  
14 REVENUE.--If, in an election held after July 1, 2007, the  
15 qualified electors of a school district have voted in favor of  
16 the imposition of a property tax as provided in Section  
17 22-26-3 NMSA 1978, the amount of tax revenue to be distributed  
18 to each charter school that was included in the resolution  
19 shall be determined each year and shall be in the same  
20 proportion as the average full-time-equivalent enrollment of  
21 the charter school on the first reporting date of the prior  
22 school year is to the total such enrollment in the district;  
23 provided that, in the case of an approved charter school that  
24 had not commenced classroom instruction in the prior school  
25 year, the estimated full-time-equivalent enrollment in the

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1 first year of instruction, as shown in the approved charter  
2 school application, shall be used, subject to adjustment after  
3 the first reporting date. Each year, the department shall  
4 certify to the county treasurer of the county in which the  
5 eligible charter schools in the school district are located the  
6 percentage of the revenue to be distributed to each charter  
7 school. The county treasurer shall distribute the charter  
8 school's share of the property tax revenue directly to the  
9 charter school. In the event that a charter school's share of  
10 the property tax revenue is distributed to a school district,  
11 the school district shall distribute that share to the charter  
12 school."

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