

AMENDMENTS TO HOUSE BILL NO. 2523

Sponsor: REPRESENTATIVE RYAN

Printer's No. 3792

1 Amend Bill, page 1, line 10, by inserting after "repeals,"
2 repealing provisions relating to local tax study commission;
3 and

4 Amend Bill, page 2, lines 12 and 13, by striking out "
5 331.2(b), 332(b)(1), 334(c)(2) and 5005(2)"

6 Amend Bill, page 3, by inserting between lines 26 and 27

7 Section 3. Section 331 of the act is repealed:

8 [Section 331. Local tax study commission.

9 (a) Appointment.--A board of school directors shall appoint
10 a local tax study commission prior to adopting a resolution
11 under section 331.2(b) or 332(b)(1). The local tax study
12 commission shall be appointed no later than 180 days prior to
13 the date on which the board of school directors is required to
14 adopt a resolution under section 331.2(b) or 332(b)(1).

15 (b) Membership.--The local tax study commission shall
16 consist of five, seven or nine members who are resident
17 individuals or taxpayers of the school district and shall
18 reflect the socioeconomic, age and occupational diversity of the
19 school district to the extent possible, except that one member
20 of the local tax study commission may be a member of the board
21 of school directors and no member shall be an official or
22 employee or a relative thereof of the school district.

23 (c) Staff and expenses.--The school district shall provide
24 necessary and reasonable support staff and shall reimburse the
25 members of the local tax study commission for necessary and
26 reasonable expenses in the discharge of their duties. Receipts
27 shall be required for all reimbursable expenses under this
28 subsection.

29 (d) Contents of study.--The local tax study commission shall
30 study the existing taxes levied, assessed and collected by the
31 school district and the effect of any county or municipal taxes
32 imposed concurrently with the school district. The local tax
33 study commission shall determine how the tax policies of the
34 school district could be improved by the levy, assessment and
35 collection of the taxes authorized under section 321. The study

1 shall include consideration of all of the following:

2 (1) Historic and present rates of and revenue from taxes
3 currently levied, assessed and collected.

4 (2) The percentage of total revenues provided by taxes
5 currently levied, assessed and collected.

6 (3) The age, income, employment and property use
7 characteristics of the existing tax base.

8 (4) Projected revenues of taxes currently levied,
9 assessed and collected, including taxes authorized and taxes
10 not levied under this chapter.

11 (e) Recommendation.--Within 90 days of its appointment, the
12 local tax study commission shall make a nonbinding
13 recommendation to the board of school directors regarding the
14 imposition of the taxes authorized under section 321, commencing
15 in the subsequent fiscal year. Prior to making its
16 recommendation, the local tax study commission shall hold at
17 least one public hearing. The recommendation of the local tax
18 study commission shall be presented at a public meeting of the
19 board of school directors. The board of school directors shall
20 make such recommendation available to interested persons upon
21 request.

22 (f) Failure to issue a recommendation.--If the local tax
23 study commission fails to make a recommendation under subsection
24 (e), the board of school directors shall discharge the local tax
25 study commission.

26 (g) Adoption of recommendation.--The board of school
27 directors shall accept or reject the recommendation of the local
28 tax study commission prior to adopting a resolution under
29 section 331.2(b) or section 332(b)(1).

30 (h) Materials.--All records of the local tax study
31 commission, including receipts, tapes, minutes of meetings and
32 written communications, for public inspection during the regular
33 business hours of the school district.]

34 Section 4. Sections 331.2(b), 332(b)(1), 334(c)(2) and
35 5005(2) of the act are amended to read:

36 Amend Bill, page 5, line 26, by striking out "3" and
37 inserting