

COMMITTEE ON EDUCATION
SENATE AMENDMENTS TO H.B. 2301
(Reference to House engrossed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Section 15-962, Arizona Revised Statutes, is amended to
3 read:

4 15-962. Soft capital allocation

5 A. A soft capital allocation per student count is established for
6 fiscal year 1999-2000, as follows:

7 1. For kindergarten programs and grades one through eight, multiply
8 one hundred ninety-four dollars thirty cents by the weight ~~which~~ THAT
9 corresponds to the student count for kindergarten programs and grades one
10 through eight for the school district as provided in section 15-943,
11 paragraph 1, subdivision (a), column 3.

12 2. For grades nine through twelve, multiply one hundred ninety-four
13 dollars thirty cents by the weight ~~which~~ THAT corresponds to the student
14 count as provided in section 15-943, paragraph 1, subdivision (a), column 3.

15 3. For a school district with a student count of six hundred or more
16 in kindergarten programs and grades one through eight or grades nine through
17 twelve, multiply one hundred ninety-four dollars thirty cents by 1.158.

18 4. For programs for preschool children with disabilities, multiply one
19 hundred ninety-four dollars thirty cents by 1.158.

20 B. Beginning with fiscal year 1999-2000, the soft capital allocation
21 prescribed in subsection A of this section shall be adjusted by the growth
22 rate prescribed by law, subject to appropriation.

23 C. Beginning in fiscal year 1999-2000, the soft capital allocation for
24 a school district is computed as follows:

25 1. Select the applicable soft capital allocation per student count for
26 the school district as provided in subsection A of this section.

27 2. Multiply the amount selected in paragraph 1 of this subsection by
28 the appropriate student count of the school district. The student count of
29 the school district shall not include any pupils in a charter school

1 sponsored by the school district pursuant to section 15-185, subsection A,
2 paragraph 3.

3 D. A school district shall receive its soft capital allocation in the
4 amount determined in this section from monies appropriated for this purpose
5 to the department of education. SCHOOL DISTRICTS MAY USE SOFT CAPITAL
6 ALLOCATION MONIES FOR ANY LAWFUL PURPOSE. Soft capital allocation monies
7 ~~shall only~~ MAY be used for short-term capital items that are required to meet
8 academic adequacy standards such as technology, textbooks, library resources,
9 instructional aids, pupil transportation vehicles, furniture and equipment.
10 ~~School districts shall not use any portion of soft capital allocation monies~~
11 ~~for maintenance and operation expenses. School districts may use soft~~
12 ~~capital allocation monies to meet administrative soft capital purposes after~~
13 ~~complying with the adequacy standards prescribed in section 15-2011.~~

14 E. School districts shall establish a district soft capital allocation
15 fund ~~and shall use the monies only for the purposes prescribed in subsection~~
16 ~~D of this section.~~ The ending unexpended budget balance in the school
17 district's soft capital allocation fund may be used in following fiscal years
18 ~~for short-term capital items.~~ School districts shall provide to the
19 superintendent of public instruction an itemized accounting on forms provided
20 by the department of education that details the expenditures of soft capital
21 allocation monies at each school in the district. The superintendent of
22 public instruction shall forward a copy of the report to the school
23 facilities board established by section 15-2001.

24 F. A school district governing board may petition the state board of
25 education for authority to budget and accumulate for school construction,
26 building renovation or soft capital purposes a portion of the prior year's
27 ending cash balance, not to exceed the amount of title VIII of the elementary
28 and secondary education act of 1965 monies ~~which~~ the school district was
29 entitled to receive in the prior year, as computed by the superintendent of
30 public instruction, if:

31 1. The governing board filed with the United States department of
32 education division of impact aid an approved application for federal
33 assistance for construction under ~~P.L.~~ PUBLIC LAW 81-815 for the current or
34 budget year and has been advised by the division of impact aid that no
35 federal monies are available to fund its application.

1 C. The credit allowed by this section is in lieu of any deduction
2 pursuant to section 170 of the internal revenue code and taken for state tax
3 purposes.

4 D. If the allowable tax credit exceeds the taxes otherwise due under
5 this title on the claimant's income, or if there are no taxes due under this
6 title, the taxpayer may carry the amount of the claim not used to offset the
7 taxes under this title forward for not more than five consecutive taxable
8 years' income tax liability.

9 E. The site council of the public school that receives contributions
10 that are not designated for a specific purpose shall determine how the
11 contributions are used at the school site. If a charter school does not have
12 a site council, the principal, director or chief administrator of the charter
13 school shall determine how the contributions that are not designated for a
14 specific purpose are used at the school site. IF AT THE END OF A FISCAL YEAR
15 A PUBLIC SCHOOL HAS UNSPENT CONTRIBUTIONS THAT WERE PREVIOUSLY DESIGNATED FOR
16 A SPECIFIC PURPOSE OR PROGRAM AND THAT PURPOSE OR PROGRAM HAS BEEN
17 DISCONTINUED OR HAS NOT BEEN USED FOR THREE CONSECUTIVE FISCAL YEARS, THESE
18 CONTRIBUTIONS SHALL BE CONSIDERED UNDESIGNATED IN THE FOLLOWING FISCAL YEAR
19 FOR THE PURPOSES OF THIS SUBSECTION.

20 F. A public school that receives fees or a cash contribution pursuant
21 to subsection A of this section shall report to the department, in a form
22 prescribed by the department, by February 28 of each year the following
23 information:

24 1. The total number of fee and cash contribution payments received
25 during the previous calendar year.

26 2. The total dollar amount of fees and contributions received during
27 the previous calendar year.

28 3. The total dollar amount of fees and contributions spent by the
29 school during the previous calendar year.

30 G. A PUBLIC SCHOOL MAY USE UP TO FIFTY PER CENT OF THE UNENCUMBERED
31 CONTRIBUTIONS IT RECEIVED IN ANY PREVIOUS FISCAL YEAR PURSUANT TO THIS
32 SECTION FOR SOFT CAPITAL PURPOSES PRESCRIBED IN SECTION 15-962 IN ANY
33 SUBSEQUENT FISCAL YEAR.

34 ~~G.~~ H. For the purposes of this section:

35 1. "Character education programs" means a program described in section
36 15-719.

1 2. "Extracurricular activities" means school sponsored activities that
2 require enrolled students to pay a fee in order to participate, including
3 fees for:

4 (a) Band uniforms.

5 (b) Equipment or uniforms for varsity athletic activities.

6 (c) Scientific laboratory materials.

7 (d) In-state or out-of-state trips that are solely for competitive
8 events. Extracurricular activities do not include any senior trips or events
9 that are recreational, amusement or tourist activities.

10 3. "Public school" means a school that is part of a school district, a
11 joint technical education district or a charter school.

12 Sec. 3. Conforming legislation

13 The legislative council staff shall prepare proposed legislation
14 conforming the Arizona Revised Statutes to the provisions of this act for
15 consideration in the fiftieth legislature, second regular session."

16 Amend title to conform

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C: tdb