

By: Representatives Burnett, Mickens

To: Ways and Means

HOUSE BILL NO. 1213

1 AN ACT TO AMEND SECTION 37-57-104, MISSISSIPPI CODE OF 1972,  
 2 TO AUTHORIZE THE LEVYING AUTHORITY FOR A SCHOOL DISTRICT IN  
 3 CONSERVATORSHIP TO APPROVE OR DISAPPROVE, IN FULL OR IN PART, A  
 4 REQUEST FOR AN INCREASE IN THE AD VALOREM TAX EFFORT FOR THE  
 5 SCHOOL DISTRICT; TO AMEND SECTION 37-57-105, MISSISSIPPI CODE OF  
 6 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO BRING  
 7 FORWARD SECTION 37-57-107, MISSISSIPPI CODE OF 1972, WHICH RELATES  
 8 TO THE LEVY OF AD VALOREM TAXES FOR SCHOOL DISTRICTS, FOR PURPOSES  
 9 OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 **SECTION 1.** Section 37-57-104, Mississippi Code of 1972, is  
 12 amended as follows:

13 37-57-104. (1) Each school board shall submit to the  
 14 levying authority for the school district a certified copy of an  
 15 order adopted by the school board requesting an ad valorem tax  
 16 effort in dollars for the support of the school district. The  
 17 copy of the order shall be submitted by the school board when the  
 18 copies of the school district's budget are filed with the levying  
 19 authority pursuant to Section 37-61-9. Upon receipt of the school  
 20 board's order requesting the ad valorem tax effort in dollars, the  
 21 levying authority shall determine the millage rate necessary to



22 generate funds equal to the dollar amount requested by the school  
23 board. For the purpose of calculating this millage rate, any  
24 additional amount that is levied pursuant to Section 37-57-105(1)  
25 to cover anticipated delinquencies and costs of collection or any  
26 amount that may be levied for the payment of the principal and  
27 interest on school bonds or notes shall be excluded from the  
28 limitation of fifty-five (55) mills provided for in subsection (2)  
29 of this section. In the case of a school district in  
30 conservatorship, the levying authority may approve or disapprove,  
31 in full or in part, the request for the ad valorem tax effort. If  
32 any member of such levying authority is an employee of the school  
33 district, that person shall recuse himself or herself from voting  
34 on the question of the request for ad valorem tax effort.

35 (2) (a) Except as otherwise provided under paragraph (b) or  
36 (c) of this subsection, if the millage rate necessary to generate  
37 funds equal to the dollar amount requested by the school board is  
38 greater than fifty-five (55) mills, and if this millage rate is  
39 higher than the millage then being levied pursuant to the school  
40 board's order requesting the ad valorem tax effort for the  
41 currently existing fiscal year, then the levying authority shall  
42 call a referendum on the question of exceeding, during the next  
43 fiscal year, the then existing millage rate being levied for  
44 school district purposes. The referendum shall be scheduled for  
45 not more than six (6) weeks after the date on which the levying



46 authority receives the school board's order requesting the ad  
47 valorem tax effort.

48       When a referendum has been called, notice of the referendum  
49 shall be published at least five (5) days per week, unless the  
50 only newspaper published in the school district is published less  
51 than five (5) days per week, for at least three (3) consecutive  
52 weeks, in at least one (1) newspaper published in the school  
53 district. The notice shall be no less than one-fourth (1/4) page  
54 in size, and the type used shall be no smaller than eighteen (18)  
55 point and surrounded by a one-fourth-inch solid black border. The  
56 notice may not be placed in that portion of the newspaper where  
57 legal notices and classified advertisements appear. The first  
58 publication of the notice shall be made not less than twenty-one  
59 (21) days before the date fixed for the referendum, and the last  
60 publication shall be made not more than seven (7) days before that  
61 date. If no newspaper is published in the school district, then  
62 the notice shall be published in a newspaper having a general  
63 circulation in the school district. The referendum shall be held,  
64 as far as is practicable, in the same manner as other referendums  
65 and elections are held in the county or municipality. At the  
66 referendum, all registered, qualified electors of the school  
67 district may vote. The ballots used at the referendum shall have  
68 printed thereon a brief statement of the amount and purpose of the  
69 increased tax levy and the words "FOR INCREASING THE MILLAGE  
70 LEVIED FOR SCHOOL DISTRICT PURPOSES FROM (MILLAGE RATE CURRENTLY



71 LEVIED) MILLS TO (MILLAGE RATE REQUIRED UNDER SCHOOL BOARD'S  
72 ORDER) MILLS," and "AGAINST INCREASING THE MILLAGE LEVIED FOR  
73 SCHOOL DISTRICT PURPOSES FROM (MILLAGE RATE CURRENTLY LEVIED)  
74 MILLS TO (MILLAGE RATE REQUIRED UNDER SCHOOL BOARD'S ORDER)  
75 MILLS." The voter shall vote by placing a cross (X) or checkmark  
76 (√) opposite his choice on the proposition.

77 If a majority of the registered, qualified electors of the  
78 school district who vote in the referendum vote in favor of the  
79 question, then the ad valorem tax effort in dollars requested by  
80 the school board shall be approved. However, if a majority of the  
81 registered, qualified electors who vote in the referendum vote  
82 against the question, the millage rate levied by the levying  
83 authority shall not exceed the millage then being levied pursuant  
84 to the school board's order requesting the ad valorem tax effort  
85 for the then currently existing fiscal year.

86 Nothing in this subsection shall be construed to require any  
87 school district that is levying more than fifty-five (55) mills  
88 pursuant to Sections 37-57-1 and 37-57-105 to decrease its millage  
89 rate to fifty-five (55) mills or less. Further, nothing in this  
90 subsection shall be construed to require a referendum in a school  
91 district where the requested ad valorem tax effort in dollars  
92 requires a millage rate of greater than fifty-five (55) mills but  
93 the requested dollar amount does not require any increase in the  
94 then existing millage rate. Further, nothing in this subsection  
95 shall be construed to require a referendum in a school district



96 where, because of a decrease in the assessed valuation of the  
97 district, a millage rate of greater than fifty-five (55) mills is  
98 necessary to generate funds equal to the dollar amount generated  
99 by the ad valorem tax effort for the currently existing fiscal  
100 year.

101 (b) Provided, however, that if a levying authority is  
102 levying in excess of fifty-five (55) mills on July 1, 1997, the  
103 levying authority may levy an additional amount not exceeding  
104 three (3) mills in the aggregate for the period beginning July 1,  
105 1997, and ending June 30, 2003, subject to the limitation on  
106 increased receipts from ad valorem taxes prescribed in Sections  
107 37-57-105 and 37-57-107.

108 (c) If the levying authority for any school district  
109 lawfully has decreased the millage levied for school district  
110 purposes, but subsequently determines that there is a need to  
111 increase the millage rate due to a disaster in which the Governor  
112 has declared a disaster emergency or the President of the United  
113 States has declared an emergency or major disaster, then the  
114 levying authority may increase the millage levied for school  
115 district purposes up to an amount that does not exceed the millage  
116 rate in any one (1) of the immediately preceding ten (10) fiscal  
117 years without any referendum that otherwise would be required  
118 under this subsection.

119 (3) (a) If the millage rate necessary to generate funds  
120 equal to the dollar amount requested by the school board is equal



121 to fifty-five (55) mills or less, but the dollar amount requested  
122 by the school board exceeds the next preceding fiscal year's ad  
123 valorem tax effort in dollars by more than four percent (4%), but  
124 not more than seven percent (7%) (as provided for under subsection  
125 (4) of this section), then the school board shall publish notice  
126 thereof at least five (5) days per week, unless the only newspaper  
127 published in the school district is published less than five (5)  
128 days per week, for at least three (3) consecutive weeks in a  
129 newspaper published in the school district. The notice shall be  
130 no less than one-fourth (1/4) page in size, and the type used  
131 shall be no smaller than eighteen (18) point and surrounded by a  
132 one-fourth-inch solid black border. The notice may not be placed  
133 in that portion of the newspaper where legal notices and  
134 classified advertisements appear. The first publication shall be  
135 made not less than fifteen (15) days before the final adoption of  
136 the budget by the school board. If no newspaper is published in  
137 the school district, then the notice shall be published in a  
138 newspaper having a general circulation in the school district. If  
139 at any time before the adoption of the budget a petition signed by  
140 not less than twenty percent (20%) or fifteen hundred (1500),  
141 whichever is less, of the registered, qualified electors of the  
142 school district is filed with the school board requesting that a  
143 referendum be called on the question of exceeding the next  
144 preceding fiscal year's ad valorem tax effort in dollars by more  
145 than four percent (4%), then the school board shall adopt, not



146 later than the next regular meeting, a resolution calling a  
147 referendum to be held within the school district upon the  
148 question. The referendum shall be called and held, and notice  
149 thereof shall be given, in the same manner provided for in  
150 subsection (2) of this section. The ballot shall contain the  
151 language "FOR THE SCHOOL TAX INCREASE OVER FOUR PERCENT (4%)" and  
152 "AGAINST THE SCHOOL TAX INCREASE OVER FOUR PERCENT (4%)." If a  
153 majority of the registered, qualified electors of the school  
154 district who vote in the referendum vote in favor of the question,  
155 then the increase requested by the school board shall be approved.  
156 For the purposes of this subsection, the revenue sources excluded  
157 from the increase limitation under Section 37-57-107 also shall be  
158 excluded from the limitation described in this subsection in the  
159 same manner as they are excluded under Section 37-57-107.  
160 Provided, however, that any increases requested by the school  
161 board as a result of the required local contribution to the  
162 Mississippi Adequate Education Program, as certified to the local  
163 school district by the State Board of Education under Section  
164 37-151-7(2), Mississippi Code of 1972, shall not be subject to the  
165 four percent (4%) and/or seven percent (7%) tax increase  
166 limitations provided in this section.

167 (b) In addition to the provisions of paragraph (a) of  
168 this subsection (3), in the case of a school district in  
169 conservatorship, if the millage rate necessary to generate funds  
170 equal to the dollar amount requested is equal to fifty-five (55)



171 mills or less, but the dollar amount requested exceeds the next  
172 preceding fiscal year's ad valorem tax effort in dollars by not  
173 more than four percent (4%), the levying authority may approve or  
174 disapprove, in full or in part, the request for the ad valorem tax  
175 effort. If any member of the levying authority is an employee of  
176 the school district, such person shall recuse himself or herself  
177 from voting on the question of the request for ad valorem tax  
178 effort.

179 (4) If the millage rate necessary to generate funds equal to  
180 the dollar amount requested by the school board is equal to  
181 fifty-five (55) mills or less, but the dollar amount requested by  
182 the school board exceeds the seven percent (7%) increase  
183 limitation provided for in Section 37-57-107, the school board may  
184 exceed the seven percent (7%) increase limitation only after the  
185 school board has determined the need for additional revenues and  
186 three-fifths (3/5) of the registered, qualified electors voting in  
187 a referendum called by the levying authority have voted in favor  
188 of the increase. The notice and manner of holding the referendum  
189 shall be as prescribed in subsection (2) of this section for a  
190 referendum on the question of increasing the millage rate in  
191 school districts levying more than fifty-five (55) mills for  
192 school district purposes.

193 (5) The aggregate receipts from ad valorem taxes levied for  
194 school district purposes pursuant to Sections 37-57-1 and  
195 37-57-105, excluding collection fees, additional revenue from the





196 ad valorem tax on any newly constructed properties or any existing  
197 properties added to the tax rolls or any properties previously  
198 exempt which were not assessed in the next preceding year, and  
199 amounts received by school districts from the School Ad Valorem  
200 Tax Reduction Fund pursuant to Section 37-61-35, shall be subject  
201 to the increase limitation under this section and Section  
202 37-57-107.

203 (6) The school board shall pay to the levying authority all  
204 costs that are incurred by the levying authority in the calling  
205 and holding of any election under this section.

206 (7) The provisions of this section shall not be construed to  
207 affect in any manner the authority of school boards to levy  
208 millage for the following purposes:

209 (a) The issuance of bonds, notes and certificates of  
210 indebtedness, as authorized in Sections 37-59-1 through 37-59-45  
211 and Sections 37-59-101 through 37-59-115;

212 (b) The lease of property for school purposes, as  
213 authorized under the Emergency School Leasing Authority Act of  
214 1986 (Sections 37-7-351 through 37-7-359);

215 (c) The lease or lease-purchase of school buildings, as  
216 authorized under Section 37-7-301;

217 (d) The issuance of promissory notes in the event of a  
218 shortfall of ad valorem taxes and/or revenue from local sources,  
219 as authorized under Section 27-39-333; and



220 (e) The construction of school buildings outside the  
221 school district, as authorized under Section 37-7-401.

222 Any millage levied for the purposes specified in this  
223 subsection shall be excluded from the millage limitations  
224 established under this section.

225 **SECTION 2.** Section 37-57-105, Mississippi Code of 1972, is  
226 amended as follows:

227 37-57-105. (1) In addition to the taxes levied under  
228 Section 37-57-1, the levying authority for the school district, as  
229 defined in Section 37-57-1, upon receipt of a certified copy of an  
230 order adopted by the school board of the school district  
231 requesting an ad valorem tax effort in dollars for the support of  
232 the school district, shall, at the same time and in the same  
233 manner as other ad valorem taxes are levied, levy an annual ad  
234 valorem tax in the amount fixed in such order upon all of the  
235 taxable property of such school district, which shall not be less  
236 than the millage rate certified by the State Board of Education as  
237 the uniform minimum school district ad valorem tax levy for the  
238 support of the adequate education program in such school district  
239 under Section 37-57-1. Provided, however, that any school  
240 district levying less than the uniform minimum school district ad  
241 valorem tax levy on July 1, 1997, shall only be required to  
242 increase its local district maintenance levy in four (4) mill  
243 annual increments in order to attain such millage requirements.  
244 In making such levy, the levying authority shall levy an



245 additional amount sufficient to cover anticipated delinquencies  
246 and costs of collection so that the net amount of money to be  
247 produced by such levy shall be equal to the amount which is  
248 requested by said school board. The proceeds of such tax levy,  
249 excluding levies for the payment of the principal of and interest  
250 on school bonds or notes and excluding levies for costs of  
251 collection, shall be placed in the school depository to the credit  
252 of the school district and shall be expended in the manner  
253 provided by law for the purpose of supplementing teachers'  
254 salaries, extending school terms, purchasing furniture, supplies  
255 and materials, and for all other lawful operating and incidental  
256 expenses of such school district, funds for which are not provided  
257 by adequate education program fund allotments.

258 The monies authorized to be received by school districts from  
259 the School Ad Valorem Tax Reduction Fund pursuant to Section  
260 37-61-35 shall be included as ad valorem tax receipts. The  
261 levying authority for the school district, as defined in Section  
262 37-57-1, shall reduce the ad valorem tax levy for such school  
263 district in an amount equal to the amount distributed to such  
264 school district from the School Ad Valorem Tax Reduction Fund each  
265 calendar year pursuant to said Section 37-61-35. Such reduction  
266 shall not be less than the millage rate necessary to generate a  
267 reduction in ad valorem tax receipts equal to the funds  
268 distributed to such school district from the School Ad Valorem Tax  
269 Reduction Fund pursuant to Section 37-61-35. Such reduction shall



270 not be deemed to be a reduction in the aggregate amount of support  
271 from ad valorem taxation for purposes of Section 37-19-11. The  
272 millage levy certified by the State Board of Education as the  
273 uniform minimum ad valorem tax levy or the millage levy that would  
274 generate funds in an amount equal to a school district's district  
275 entitlement, as defined in Section 37-22-1(2)(e), shall be subject  
276 to the provisions of this paragraph.

277 In any county where there is located a nuclear generating  
278 power plant on which a tax is assessed under Section 27-35-309(3),  
279 such required levy and revenue produced thereby may be reduced by  
280 the levying authority in an amount in proportion to a reduction in  
281 the base revenue of any such county from the previous year. Such  
282 reduction shall be allowed only if the reduction in base revenue  
283 equals or exceeds five percent (5%). "Base revenue" shall mean  
284 the revenue received by the county from the ad valorem tax levy  
285 plus the revenue received by the county from the tax assessed  
286 under Section 27-35-309(3) and authorized to be used for any  
287 purposes for which a county is authorized by law to levy an ad  
288 valorem tax. For purposes of determining if the reduction equals  
289 or exceeds five percent (5%), a levy of millage equal to the prior  
290 year's millage shall be hypothetically applied to the current  
291 year's ad valorem tax base to determine the amount of revenue to  
292 be generated from the ad valorem tax levy. For the purposes of  
293 this section and Section 37-57-107, the portion of the base  
294 revenue used for the support of any school district shall be



295 deemed to be the aggregate receipts from ad valorem taxes for the  
296 support of any school district. This paragraph shall apply to  
297 taxes levied for the 1987 fiscal year and for each fiscal year  
298 thereafter. If the Mississippi Supreme Court or another court  
299 finally adjudicates that the tax levied under Section 27-35-309(3)  
300 is unconstitutional, then this paragraph shall stand repealed.

301 (2) When the tax is levied upon the territory of any school  
302 district located in two (2) or more counties, the order of the  
303 school board requesting the levying of such tax shall be certified  
304 to the levying authority of each of the counties involved, and  
305 each of the levying authorities shall levy the tax in the manner  
306 specified herein. The taxes so levied shall be collected by the  
307 tax collector of the levying authority involved and remitted by  
308 the tax collector to the school depository of the home county to  
309 the credit of the school district involved as provided above,  
310 except that taxes for collection fees may be retained by the  
311 levying authority for deposit into its general fund.

312 (3) The aggregate receipts from ad valorem taxes levied for  
313 school district purposes, excluding collection fees, pursuant to  
314 this section and Section 37-57-1 shall be subject to the increased  
315 limitation under Section 37-57-107; however, if the ad valorem tax  
316 effort in dollars requested by the school district for the fiscal  
317 year exceeds the next preceding fiscal year's ad valorem tax  
318 effort in dollars by more than four percent (4%) but not more than  
319 seven percent (7%), then the school board shall publish notice



320 thereof once each week for at least three (3) consecutive weeks in  
321 a newspaper having general circulation in the school district  
322 involved, with the first publication thereof to be made not less  
323 than fifteen (15) days prior to the final adoption of the budget  
324 by the school board. If at any time prior to said adoption a  
325 petition signed by not less than twenty percent (20%) or fifteen  
326 hundred (1500), whichever is less, of the qualified electors of  
327 the school district involved shall be filed with the school board  
328 requesting that an election be called on the question of exceeding  
329 the next preceding fiscal year's ad valorem tax effort in dollars  
330 by more than four percent (4%) but not more than seven percent  
331 (7%), then the school board shall, not later than the next regular  
332 meeting, adopt a resolution calling an election to be held within  
333 such school district upon such question. The election shall be  
334 called and held, and notice thereof shall be given, in the same  
335 manner for elections upon the questions of the issuance of the  
336 bonds of school districts, and the results thereof shall be  
337 certified to the school board. The ballot shall contain the  
338 language "For the School Tax Increase Over Four Percent (4%)" and  
339 "Against the School Tax Increase Over Four Percent (4%)." If a  
340 majority of the qualified electors of the school district who  
341 voted in such election shall vote in favor of the question, then  
342 the stated increase requested by the school board shall be  
343 approved. For the purposes of this paragraph, the revenue sources  
344 excluded from the increased limitation under Section 37-57-107



345 shall also be excluded from the limitation described herein in the  
346 same manner as they are excluded under Section 37-57-107. In  
347 addition, in the case of a school district in conservatorship, if  
348 the ad valorem tax effort in dollars requested for the fiscal year  
349 exceeds the next preceding fiscal year's ad valorem tax effort in  
350 dollars by not more than four percent (4%), the levying authority  
351 may approve or disapprove, in full or in part, the request for the  
352 ad valorem tax effort. If any member of such levying authority is  
353 an employee of the school district, that person shall recuse  
354 himself or herself from voting on the question of the request for  
355 ad valorem tax effort.

356       **SECTION 3.** Section 37-57-107, Mississippi Code of 1972, is  
357 brought forward as follows:

358       37-57-107. (1) Beginning with the tax levy for the 1997  
359 fiscal year and for each fiscal year thereafter, the aggregate  
360 receipts from taxes levied for school district purposes pursuant  
361 to Sections 37-57-105 and 37-57-1 shall not exceed the aggregate  
362 receipts from those sources during any one (1) of the immediately  
363 preceding three (3) fiscal years, as determined by the school  
364 board, plus an increase not to exceed seven percent (7%). For the  
365 purpose of this limitation, the term "aggregate receipts" when  
366 used in connection with the amount of funds generated in a  
367 preceding fiscal year shall not include excess receipts required  
368 by law to be deposited into a special account. However, the term  
369 "aggregate receipts" includes any receipts required by law to be



370 paid to a charter school. The additional revenue from the ad  
371 valorem tax on any newly constructed properties or any existing  
372 properties added to the tax rolls or any properties previously  
373 exempt which were not assessed in the next preceding year may be  
374 excluded from the seven percent (7%) increase limitation set forth  
375 herein. Taxes levied for payment of principal of and interest on  
376 general obligation school bonds issued heretofore or hereafter  
377 shall be excluded from the seven percent (7%) increase limitation  
378 set forth herein. Any additional millage levied to fund any new  
379 program mandated by the Legislature shall be excluded from the  
380 limitation for the first year of the levy and included within such  
381 limitation in any year thereafter. For the purposes of this  
382 section, the term "new program" shall include, but shall not be  
383 limited to, (a) the Early Childhood Education Program required to  
384 commence with the 1986-1987 school year as provided by Section  
385 37-21-7 and any additional millage levied and the revenue  
386 generated therefrom, which is excluded from the limitation for the  
387 first year of the levy, to support the mandated Early Childhood  
388 Education Program shall be specified on the minutes of the school  
389 board and of the governing body making such tax levy; (b) any  
390 additional millage levied and the revenue generated therefrom  
391 which shall be excluded from the limitation for the first year of  
392 the levy, for the purpose of generating additional local  
393 contribution funds required for the adequate education program for  
394 the 2003 fiscal year and for each fiscal year thereafter under





395 Section 37-151-7(2); and (c) any additional millage levied and the  
396 revenue generated therefrom which shall be excluded from the  
397 limitation for the first year of the levy, for the purpose of  
398 support and maintenance of any agricultural high school which has  
399 been transferred to the control, operation and maintenance of the  
400 school board by the board of trustees of the community college  
401 district under provisions of Section 37-29-272.

402 (2) The seven percent (7%) increase limitation prescribed in  
403 this section may be increased an additional amount only when the  
404 school board has determined the need for additional revenues and  
405 has held an election on the question of raising the limitation  
406 prescribed in this section. The limitation may be increased only  
407 if three-fifths (3/5) of those voting in the election shall vote  
408 for the proposed increase. The resolution, notice and manner of  
409 holding the election shall be as prescribed by law for the holding  
410 of elections for the issuance of bonds by the respective school  
411 boards. Revenues collected for the fiscal year in excess of the  
412 seven percent (7%) increase limitation pursuant to an election  
413 shall be included in the tax base for the purpose of determining  
414 aggregate receipts for which the seven percent (7%) increase  
415 limitation applies for subsequent fiscal years.

416 (3) Except as otherwise provided for excess revenues  
417 generated pursuant to an election, if revenues collected as the  
418 result of the taxes levied for the fiscal year pursuant to this  
419 section and Section 37-57-1 exceed the increase limitation, then



420 it shall be the mandatory duty of the school board of the school  
421 district to deposit such excess receipts over and above the  
422 increase limitation into a special account and credit it to the  
423 fund for which the levy was made. It will be the further duty of  
424 such board to hold said funds and invest the same as authorized by  
425 law. Such excess funds shall be calculated in the budgets for the  
426 school districts for the purpose for which such levies were made,  
427 for the succeeding fiscal year. Taxes imposed for the succeeding  
428 year shall be reduced by the amount of excess funds available.  
429 Under no circumstances shall such excess funds be expended during  
430 the fiscal year in which such excess funds are collected.

431 (4) For the purposes of determining ad valorem tax receipts  
432 for a preceding fiscal year under this section, the term "fiscal  
433 year" means the fiscal year beginning October 1 and ending  
434 September 30.

435 (5) Beginning with the 2013-2014 school year, each school  
436 district in which a charter school is located shall pay to the  
437 charter school an amount for each student enrolled in the charter  
438 school equal to the ad valorem taxes levied per pupil for the  
439 support of the school district in which the charter school is  
440 located. The pro rata ad valorem taxes to be transferred to the  
441 charter school must include all levies for the support of the  
442 school district under Sections 37-57-1 (local contribution to the  
443 adequate education program) and 37-57-105 (school district  
444 operational levy) but may not include any taxes levied for the



445 retirement of school district bonded indebtedness or short-term  
446 notes or any taxes levied for the support of vocational-technical  
447 education programs. Payments made pursuant to this subsection by  
448 a school district to a charter school must be made before the  
449 expiration of three (3) business days after the funds are  
450 distributed to the school district.

451         **SECTION 4.** This act shall take effect and be in force from  
452 and after July 1, 2022.

