

VAN BUREN COUNTY QUORUM COURT

RESOLUTION 2013-18

BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF VAN BUREN, STATE OF ARKANSAS, A RESOLUTION TO BE ENTITLED:

A RESOLUTION OF THE QUORUM COURT OF VAN BUREN COUNTY, STATE OF ARKANSAS, EXPRESSING OPPOSITION TO ANY LEGISLATION THAT WOULD TAKE A SCHOOL DISTRICT'S TAX MONEY AND DISTRIBUTE IT ELSEWHERE.

WHEREAS: The state legislature may be called into special session to deal with school teacher insurance problems and other public school issues; and

WHEREAS: The citizens decide by popular vote, the rate at which they are willing to be taxed in order to support their local school district; and

WHEREAS: In a ruling issued November 29, 2012, the Arkansas Supreme Court held that school districts, whose property tax revenues for the first 25 mills exceed state-foundation funding per student, may keep the overage rather than remit it to the state.

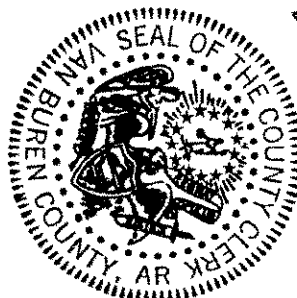
NOW, THEREFORE BE IT RESOLVED BY THE QUORUM COURT OF VAN BUREN COUNTY, STATE OF ARKANSAS, THAT:

SECTION 1. That the Quorum Court of Van Buren County, State of Arkansas, hereby opposes any measure that would allow the State of Arkansas to take tax revenues from any school district that the voters in that school district approved.

THIS RESOLUTION ADOPTED IN REGULAR SESSION THIS 17TH DAY OF OCTOBER, 2013.

APPROVED *Roger W. Hooper*
Roger Hooper, County Judge

ATTEST: *Bobbie Bennett*
Bobbie Bennett, County Clerk



CERTIFICATE OF RECORD
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VAN BUREN CO, AR FEE \$0.00
RECORDED: 10/21/2013 4:12:02 PM
BENNY BENNETT, COUNTY CLERK
Benny Bennett



Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas
2 89th General Assembly
3 First Extraordinary Session, 2013
4

A Bill

DRAFT SAG/SAG
SENATE BILL

5 By: Senator <NA>
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For An Act To Be Entitled

8 AN ACT TO REQUIRE EXCESS REVENUE FROM THE UNIFORM
9 RATE OF TAX TO BE CREDITED TO THE PUBLIC SCHOOL FUND;
10 TO PROVIDE STABILITY FOR SCHOOL DISTRICTS WHO
11 RECEIVED EXCESS REVENUE FROM THE UNIFORM RATE OF TAX
12 IN THE 2014-2015 SCHOOL YEAR TO HAVE A GRADUAL PHASE-
13 OUT; TO DECLARE AND EMERGENCY; AND FOR OTHER
14 PURPOSES.
15

Subtitle

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18 TO REQUIRE EXCESS REVENUE FROM THE
19 UNIFORM RATE OF TAX BE CREDITED TO THE
20 PUBLIC SCHOOL FUND AND TO DECLARE AN
21 EMERGENCY.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 21-80-101(c), concerning the uniform rate
27 of tax, is amended to read as follows:

28 (c)(1) For each school year, each county treasurer shall remit the net
29 revenues from the uniform rate of tax to each local school district from
30 which the revenues were derived or as provided under subdivision (c)(2).

31 (2)(A) For each local school district the Department of
32 Education shall determine if a local school district has a net revenue per
33 student from the uniform rate of tax in excess of the per student foundation
34 funding amount under § 6-20-2305.

35 (B) Beginning in the 2015-2016 school year, if the
36 Department of Education determines that a local school district has excess

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1 revenue from the uniform rate of tax then the Department of Education shall
2 certify the amount of excess revenue from the uniform rate of tax to the
3 affected local school district and county treasurer no later than August 1
4 each year.

5 (C) A county treasurer who receives certification under
6 subdivision (c)(2)(B) of this section shall remit the amount certified to the
7 State Treasury for the credit to the Public School Fund for the Department of
8 Education to redistribute to other local school districts for the maintenance
9 and operation of schools.

10 (3) If a local school district received and used excess net
11 revenue from the uniform rate of tax for the maintenance and operations of
12 the local school district in the 2014-2015 school year the local school
13 district shall:

14 (A) Retain two-thirds (2/3) of the amount certified by the
15 Department of Education under subdivision (c)(2)(B) for the 2015-2016 school
16 year, if any; and

17 (B) Retain one-third (1/3) of the amount certified by the
18 Department of Education under subdivision (c)(2)(B) for the 2016-2017 school
19 year, if any.

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21 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
22 General Assembly of the State of Arkansas that the Public School Insurance
23 Trust Fund is inadequate to provide affordable health insurance for public
24 school employees; changes to the funding system for public school employee
25 health insurance is necessary to ensure a stable and affordable program of
26 health insurance plan options; and that this act is necessary to provide
27 additional funding for public school employee health insurance. Therefore,
28 an emergency is declared to exist, and this act being necessary for the
29 preservation of the public peace, health, and safety shall become effective
30 on July 1, 2014.

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