

ONE HUNDRED THIRD LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 325

Introduced by Haar, 21.

PURPOSE: The purpose of this study is to examine the effectiveness of the school budget limitation and certification of school budget authority included in the Tax Equity and Educational Opportunities Support Act (TEEOSA). The study will address the following questions:

1. Are the budget limitations necessary to control school spending and cost growth which drive TEEOSA equalization funding?

2. Are the budget limitations effective in equalizing school spending in school districts of different sizes and geographic location?

3. What is the interplay between the budget limitations and property tax levy limitations? Are both necessary?

4. How have the budget lids impacted educational opportunities and delivery of educational services?

5. Are the exemptions from the limitations adequate?

6. Should the current school budget limitations be repealed or modified?

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Education Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution. The study shall be coordinated with the efforts of the Tax Modernization Commission proposed pursuant to LB 613 (2013).

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.