

**FISCAL NOTE**

The fiscal impact in the form of potential increased mill levy revenues is indeterminable.

This bill provides for reauthorization of the special school tax levy for adult education under W.S. 21-12-103. Currently two school districts' electors have approved this special school tax levy, one district in 2000 approved a mill levy not to exceed 1.5 mills and another district in 2006 approved a mill levy not to exceed 2.5 mills. Section 2 of this bill would require school districts with an adult education mill levy authorized under W.S. 21-12-103 prior to the effective date of this bill to submit a proposition of continuing the mill levy at the fifth general election following the effective date of this bill.

This bill may result in a greater number of school district board approved Board of Cooperative Educational Services (BOCES) mill levies. This bill amends W.S. 21-20-109(a) to limit the total number of school district board approved mill levies authorized, regardless of the number of BOCES agreements, to not exceed 1.5 mills. Of the 48 school districts, 45 have at least one BOCES agreement. Of the 45 school districts with a BOCES agreement, 36 school districts have a board approved mill levy. There are also 28 school districts with 30 BOCES agreements that have no mill levy approved for the agreement.

Of the 36 school districts with a board approved mill levy, 19 school districts levy a 0.5 mill or less, comprised of 17 school districts that levy a 0.5 mill for one agreement, one school district levies a 0.5 mill for two agreements, and one school district levies a 0.350 mill for three agreements. Of the 17 remaining school districts, 11 levy more than a 0.5 mill for two agreements and six levy more than a 0.5 mill for three agreements. Two school districts currently levy the maximum board approved mill levies under this bill, 1.5 mills. Table 1 summarizes the school district board approved mill levies for BOCES agreements in the 2022 tax year.

**Table 1. School District Board Total Approved Mills, 2022 Tax Year.**

Mill Levies	Number of BOCES Agreements			
	One	Two	Three	Total
Less than or equal to 0.5 Mill	17	1	1	19
Greater than 0.5 Mill	0	11	6	17
<b>Total</b>	<b>17</b>	<b>12</b>	<b>7</b>	<b>36</b>

This bill also amends W.S. 21-20-109(h) to increase the limit of the community college district board approved BOCES mill levy, when combined with the school district voter approved BOCES mill levy, from 2 mills to not exceed 2.5 mills. Currently three school districts have a voter approved 0.5 mill and one school district has a voter approved 2 mills. Four community college district boards assess a 0.5 mill, and one assesses a 0.331 mill. One school district, with a voter approved 2 mills, and a community college district, with a board approved 0.331 mill, have a BOCES agreement and the total combined mills equal 2.331 mills.

No significant fiscal or personnel impact to the Department of Education and Wyoming Community College Commission.

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