

BILL SUMMARY
2nd Session of the 56th Legislature

Bill No.:	SB 1085
Version:	ENGR
Request Number:	NA
Author:	Rep. Thomsen
Date:	3/28/2018
Impact:	Tax Commission:
	\$0

Research Analysis

Engrossed SB1085 provides that any school district located within a county that receives a failing grade on the annual performance audit provided by the State Board of Equalization will be apportioned 95 percent of what would have been charged to the district for the cost of the failing county's program of inspections for the year immediately after the performance audit.

Prepared By: Quyen Do

Fiscal Analysis

From the Tax Commission:

The measure proposes amendment to Section 2823 of Title 68 by providing that in the event a county has not met the minimum points threshold for a passing score based on the most recently-completed annual Performance Audit provided to the State Board of Equalization, any school district located within such county, or the sinking fund of a school district, shall be apportioned ninety-five percent (95%) of the amount which would otherwise be charged for the costs of such county's comprehensive program of inspection for the year immediately after the performance audit. It also provides that if a school district is not located wholly within the county, the district or its sinking fund shall be apportioned the full amount of any costs associated with any other county or counties for which an inspection program applies.

Currently there are three counties which did not receive a passing score on the most recently completed Performance Audit which affects approximately thirty school districts.

There is no estimated impact to state revenues or administrative costs/savings to the OTC associated with this measure.

Prepared By: Mark Tygret

Other Considerations

None.

