

**BILL SUMMARY**  
1<sup>st</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 476</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Rep. Sears</b>
<b>Date:</b>	<b>4/10/2017</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>Minimal Impact</b>

**Research Analysis**

Engrossed SB476 modifies guidelines for allocating motor vehicle collections to schools and counties. The measure strikes language that requires allocations to school district and counties to be at least equal to the amount received in the preceding month and year. Instead, all revenue from motor vehicle taxes and fees will be allocated in proportion to the school district's average daily membership and the county's population when compared to the statewide average daily membership and statewide population.

Prepared By: Quyen Do

**Fiscal Analysis**

From the Tax Commission:

The measure proposes amendment to the allocation framework associated with the apportionment to schools of motor vehicle collections by striking language mainly related to the monthly hold harmless provision which requires each district to receive the same amount of funds as such district received from motor vehicle taxes and fees in the corresponding month of the preceding year. Consistent with current allocation procedures, under the measure, each district will receive an amount based upon the proportion that each district's average daily attendance bears to the total average daily attendance of those districts entitled to receive funds pursuant Section 1104 of Title 47 as certified by the State Department of Education.

FY 18: Minimal

Prepared By: Mark Tygret

**Other Considerations**

None.