

FISCAL NOTE
SENATE BILL NO. 2369
LC# 23.1100.01000
01/27/2023

1 - State Fiscal Effect

Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

| | 2021-2023 Biennium | | 2023-2025 Biennium | | 2025-2027 Biennium | |
|----------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| | General Fund | Other Funds | General Fund | Other Funds | General Fund | Other Funds |
| Revenues | | | | | | |
| Expenditures | | | | | | |
| Appropriations | | | | | | |

2 - County, City, School District, and Township Fiscal Effect

Identify the fiscal effect on the appropriate political subdivision.

| | 2021-2023 Biennium | 2023-2025 Biennium | 2025-2027 Biennium |
|------------------|--------------------|--------------------|--------------------|
| Counties | | | |
| Cities | | | |
| School Districts | | | |
| Townships | | | |

3 - Bill and Fiscal Impact Summary

Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).

Provides a property tax credit to parents with school-aged children educated in a nonpublic school or home school.

4 - Fiscal Impact Sections Detail

Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.

There would be no state fiscal effect for SB 2369.

School districts would not receive the entire \$10,237 per student if a property tax credit were issued to parents with school-aged children enrolled in a nonpublic school or home-schooled, as there is no adjustment in the school district funding formula for this credit. School districts would also see a decrease in revenue from other levy sources, such as miscellaneous and special reserve funds.

The Department of Public Instruction cannot determine the credits that would be issued and cannot estimate the fiscal impact to the school districts. In the fall of 2022, there were 8,518 students enrolled in nonpublic schools, and 3,887 students enrolled as home-schooled reported to DPI.

5 - Revenues Detail

For information shown under state fiscal effect in 1 or 2, please explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

6 - Expenditures Detail

For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

7 - Appropriations Detail

For information shown under state fiscal effect in 1 or 2, please explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.

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