

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4989-06
Bill No.: SB 706
Subject: Education, Elementary and Secondary; Elementary and Secondary Education Department; Boards, Commissions, Committees, Councils; Economic Development Department; Revenue Department; Tax Credits; Treasurer, State; General Assembly; St Louis; Teachers
Type: Original
Date: April 2, 2012

Bill Summary: This proposal modifies provisions relating to school operations.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
General Revenue	(\$260,447) or (\$55,531,166 to \$107,609,636)	(\$265,917) or (\$78,443,005 to \$130,521,475)	(\$266,634) or \$29,339,029 to (\$22,739,441)
Total Estimated Net Effect on General Revenue Fund	(\$260,447) or (\$55,531,166 to \$107,609,636)	(\$265,917) or (\$78,443,005 to \$130,521,475)	(\$266,634) or \$29,339,029 to (\$22,739,441)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses. This fiscal note contains 17 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on FTE	0	0	0

- Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Local Government	Unknown to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Insurance, Financial Institutions and Professional Registration** and the **State Tax Commission** state there would be no fiscal impact to their respective agencies.

Officials from the **Department of Public Safety - Missouri State Highway Patrol** stated there would not be significant impact to their agency resulting from this proposal.

Officials from the **Joint Committee on Administrative Rules (JCAR)** stated this proposed legislation is not anticipated to cause a fiscal impact to JCAR beyond its current appropriation.

Officials from the **Office of Administration - Division of Budget and Planning (BAP)** assume the proposed legislation should not result in additional costs or savings to BAP. BAP defers to DESE on the fiscal impact of all the education sections in this bill.

According to officials from the **Office of Secretary of State (SOS)**, many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the proposal. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$2,500.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal with core funding. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

§135.712 - 135.719

Officials from the **Department of Elementary and Secondary Education (DESE)** stated that these sections appear to enact a tax subsidy which in any one fiscal year shall not exceed \$40 million dollars. Tax subsidies reduce the state's tax revenues and decrease the amount of money available for public schools and all public school students.

BAP estimates an annual fiscal impact of up to \$40 million for tax credits granted as a result of contributions to a qualified educational assistance organization under the Passport Scholarship

ASSUMPTION (continued)

Program in §135.712-135.719. The scholarship program provisions are not subject to the Missouri Sunset Act.

Officials from the **Department of Economic Development (DED)** assumed DED is established as the administrator of the Passport Scholarship Program. DED assumes a negative fiscal impact in excess of \$100,000. DED would require one additional FTE to administer the program due to the anticipated amount of administration involved. The FTE would be an Economic Development Incentive Specialist III and would be responsible for reviewing and approving the applications for the program to determine eligibility, establishing procedures, reviewing the tax credit applications to make sure they meet the criteria of the program, drafting and sending the tax credit awards, and ensuring compliance with the program.

Oversight assumes that donations of \$66,666,667 could be accepted to equal \$40 million in credits. DED is entitled to charge and receive no more than two percent of the qualifying contributions received by any educational assistance organization (\$1,333,333) for the department's marketing and expenses or the costs incurred in administering the program, whichever is less.

Officials from the **Department of Revenue - Division of Taxation (DOR)** estimated the following fiscal impact to DOR resulting from §135.713 of this proposed legislation:

Personal Tax:

The proposal creates a tax credit that can be carried forward for four years, sold, transferred, or assigned. DOR would need one (1) Revenue Processing Technician per 6,000 credits claimed.

Corporate Tax:

The proposal creates a new tax credit to be applied to chapter 143 and 147 taxes. DOR would need one Revenue Processing Technician I (Range 10 Step L) per 6,000 additional tax credit redemptions. DOR would also need CARES equipment and license.

Oversight assumes DOR could administer the provisions of this proposal with existing resources or request additional staff through the budget process if the volume of tax credits warrants.

DOR also assumes this proposal would reduce state revenues.

ASSUMPTION (continued)

Oversight has made the following assumptions regarding the transfer of students from unaccredited school districts to accredited districts or private schools:

Saint Louis

Average Daily Attendance	20,880
State Funding (as of January, 2012)	\$136, 375,704
State Funding per ADA	\$6,531

Riverview Gardens

Average Daily Attendance	5,466
State Funding (as of January, 2012)	\$35, 015,958
State Funding per ADA	\$6,406

Kansas City

Average Daily Attendance	14,052
State Funding (as of January, 2012)	\$106,374,197
State Funding per ADA	\$7,570

Assuming 50% of the students opt to transfer out of the unaccredited school district and 50% of those student elected to attend private schools using the Passport Scholarship Program, a savings of \$69,439,029 result in school funding needs. If 25 % of the students opted to transfer out of the unaccredited school district and 25% of those students would attend private schools, the savings would total \$17,360,559.

Oversight assumes a range in savings to General Revenue between \$17,360,559 to \$69,439,029 as a result of this proposed legislation. The maximum potential savings of \$69,439,029 assumes that the proposal would actually result in a reduced payment from the state to the local school districts and not just a change in the distribution of the same amount of funds. It also assumes that all of the students who receive a scholarship through this program had been enrolled in the public school system, and now will be attending a private institution.

Oversight is not able to determine if there would be staff reductions, closing of buildings, reduction in transportation costs or other savings that would occur as a result of this proposed legislation.

ASSUMPTION (continued)

§135.717

Officials from the **Joint Committee on Education (JCE)** estimated contract costs from one source for the study of the program with funds donated to the education assistance organizations used for tuition scholarships could range anywhere from \$80,000 per year to an average of \$273,000 per year with higher costs in the first and fifth years for a total cost for the five years of the study to be between \$400,000 to \$1,365,000. Another source provided JCE estimated ranges from about \$250,000-\$300,000 per year (years one and five are higher due to survey development and final analysis), for a total cost of between \$1.25 - \$1.5 million over the five years of the study.

For fiscal note purposes, **Oversight** will assume contract costs to exceed \$100,000 for the next three fiscal years.

§160.402.1

BAP officials state this section allows charter schools to charge a fee for enrolling students from an unaccredited school district to the school district of residence of no more than the current expenditure per average daily attendance.

Officials from **DESE** assume that, at the present time, this section applies to students who reside in St. Louis, Kansas City, and Riverview Gardens. This would allow students from Riverview to enroll in a charter school within the boundaries of St. Louis City. There should be no cost to the state as long as the charter schools are operated under contract with another accredited school or cooperative of accredited schools and the students served are counted as members of the unaccredited school districts. If the students are counted in the sponsoring district the state could potentially incur either costs or savings that cannot be calculated at this time.

§160.402.3 & 4

DESE does not have staffing in place to appropriately or adequately handle sponsorship responsibilities. This will result in an increase in staff which cannot be determined at this time.

Oversight assumes additional staffing needs can be addressed through the budgetary process.

ASSUMPTION (continued)

§163.021.7

DESE assumes there could be an unknown savings to the state if any district failed to comply with this portion. It is impossible to calculate the amount.

Officials from the **Office of State Treasurer (STO)** assume their agency would need one FTE per unaccredited school district.

Oversight assumes that if any additional duties required by this proposed legislation resulted in the need for additional personnel for STO, a request can be made through the appropriation process.

§163.036.1

DESE assumes this section of the proposal could result in a savings to the state depending upon how many students received a passport scholarship. It is impossible to calculate due to lack information as to what the number would be. Savings would be realized per student for a maximum of two years.

§167.133.2

DESE assumes those students identified in this section would still be accountable for federal purposes. It would be impossible to determine if these students are performing better in the receiving district if the data is not included. Additionally, it would appear likely that if a student left the unaccredited district after third grade, the receiving district would not be held accountable for the remainder of the time the student is in elementary or middle school.

§167.403

Officials from the **Joint Committee on Public Employee Retirement (JCP)** state that their review of this proposed legislation indicates that provisions associated with the Public School Retirement System of the City of Kansas City would indicate a “substantial proposed change” in future plan benefits as defined in §105.660(10) due to the results of the actuarial cost statement supplied by the system. Such cost statement indicates “the plan would become insolvent in less than 30 years” under the provisions of this legislation with certain assumptions being made.

Pursuant to §105.670, this actuarial cost statement must be filed with 1) the Chief

ASSUMPTION (continued)

Clerk of the Missouri House of Representatives, 2) the Secretary of the Senate and 3) the Joint Committee on Public Employee Retirement as public information for at least five (5) legislative days before final passage of the bill.

Officials from the **Public School Retirement System of Missouri** state that this proposal could negatively affect the system and their members depending upon a response received from the Social Security System.

Officials from the **Kansas City Public School Retirement System (KCPSRS)** state the short term fiscal impact would be modest, but would have a severe negative impact on the Plan's funded status over time.

Without any legislative or structural changes in the KCPSRS membership, KCPSRS officials expect the plan to return to fully funded status through normal operations in approximately 20 years. With this proposed legislation, the system would not return to full funding and would become insolvent in less than 30 years.

In the first year there would be a modest improvement in funded status, due to members who might ultimately qualify for retirement benefits based on future salaries terminating and only receiving refunds or deferred annuities. Afterwards, the system suffers as the lost contributions from those no longer participating exceeds their eliminated pension accruals.

With this proposal, expected funded status over the next three fiscal years would be 87.6%, 86.7%, and 85.6%.

KCPSRS assumptions were based on the following:

- The entire school district, including charter schools, would be contracted out to neighboring districts;
- No new hires that the school district or charter schools would enter KCPSRS;
- Library and retirement system staff, including new hires, would continue to participate in KCPSRS; and,
- Existing staff at the school district would be replaced, however existing staff at charter schools would be retained.

ASSUMPTION (continued)

§167.403.1

DESE assumes there is a potentially significant fiscal impact due to this provision. Currently the Kansas City School District (KCSD) receives \$4,059 per Weighed Average Daily Attendance (WADA) because they are in a hold-harmless district. If these students shifted to formula districts, in FY13 the call per WADA would be \$6,949 per WADA and in FY14 it would be \$7,266 per WADA. The increase is due to two reasons: (1) the adequacy target will increase in both years; (2) Center is the only hold harmless district that adjoins the KCSD and in FY13 Center would go on the formula if they picked up 151 additional WADA. In FY14 Center would go on the formula after they pick up only two students. If all the district was annexed to adjacent districts, the potential cost could be in FY13 \$84,870,195 and in FY14 increase to \$107,782,034 due to the increase of the state adequacy target that goes into effect that fiscal year.

§167.403.2

DESE assumes this provision does not carry a cost to the state.

§167.406

DESE states that it is not possible to accurately predict the clearinghouse costs because all parameters have not been set. Based upon defined duties contained within this proposed statute the costs would easily exceed \$100,000.

§167.418

According to **BAP**, this section allows the resident school district of a virtual school student to be charged for virtual courses taken as a nonresident student in another school district. The provision also makes any student enrolling in a virtual course or program a public school student.

DESE officials further stated that this proposal contains a broad range of issues. It is unknown whether the non-public schools will pay for the MAP tests of the scholarship students. Costs such as DESE administering the transfers can be defrayed by withholding money from a district's state aid. Tuition is paid by existing, not new or increased revenue. The payment to private schools comes from a fund that gets its money from donations that are tax deductible. Depending on the volume of transfers additional staff may be required and this could cost an unknown amount more than the \$500 deduction allowed to be taken from a district's state aid.

ASSUMPTION (continued)

Officials from the **University of Central Missouri (UCM)** (Charter School Sponsor), the potential fiscal impact of this proposal is difficult to quantify due to the unknown number of students who may transfer from unaccredited districts to other districts.

Officials from the **University of Missouri System** (Charter School Sponsor) state this proposal has no financial impact on the University System.

Officials from the **St Joseph School District** assume this proposal would have a negative impact on state revenues available to fund K-12 education at a time when the formula is not being fully funded to the “adequate” level.

Officials from the **Mexico School District** were unable to determine a fiscal impact at this time.

Officials from the **Morgan County School District** assume this proposal would have a negative impact on public school funding.

This proposed legislation was sent to the following school districts, none of which responded to a request for fiscal impact: Blue Springs, Branson, Columbia, Fair Grove, Francis Howell, Independence, Jefferson City, Kirksville, Lee’s Summit, Mexico, Nixa, Parkway, Raytown, Sedalia, Sikeston, Silex, Special School District of St Louis County, Spickard, Springfield, St Charles, St Louis City, Sullivan, Harrisonville, North Kansas City, Raytown-Peculiar, Charleston, Calhoun, Caruthersville, Kansas City, Gilliam, Hayti, Jennings, Normandy, Riverview Gardens, Malta Bend, Swedeborg, St Louis City,

This proposal was also sent to the following charter school sponsors who did not respond to a request for fiscal impact: Kansas City Metropolitan Community College, Lindenwood University, Missouri Baptist University, Southeast Missouri University, St Louis School District, Washington University.

This proposal would reduce total state revenue.

FISCAL IMPACT - State Government FY 2013 FY 2014 FY 2015

GENERAL REVENUE

Savings - Education costs the state would not pay to local school districts for students receiving scholarships provided in this proposal (§135.712 - 135.716)

	\$0 or	\$0 or	\$0 or
	\$17,360,559 to	\$17,360,559 to	\$17,360,559 to
	\$69,439,029	\$69,439,029	\$69,439,029

Savings - Up to 2% of contributions may be used to offset expenses incurred by DED (§135.716.5)

\$0 or \$160,447	\$0 or 165,917	\$0 or \$166,634
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Cost - Department of Economic Development (DED)

Personal Costs (1 FTE)	(\$33,510)	(\$40,614)	(\$41,020)
Fringe Benefits	(\$17,740)	(\$21,501)	(\$21,716)
Expense and Equipment	(\$9,197)	(\$3,802)	(\$3,898)
Marketing and Administration	<u>(\$100,000)</u>	<u>(\$100,000)</u>	<u>(\$100,000)</u>
Total Costs - DED (§135.712 - 135.716)	(\$160,447)	(\$165,917)	(\$166,634)

Cost - Joint Committee on Education - Contractor costs (§135.717)

(Unknown- Expected to exceed \$100,000)	(Unknown - Expected to exceed \$100,000)	(Unknown - Expected to exceed \$100,000)
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Cost - DESE - Division or annex of unaccredited district - (§167.403.1)

Up to (\$84,870,195)	Up to (\$107,782,034)	\$0
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Loss - Tax Credits for Contributions to educational assistance organizations (§135.713)

\$0 to <u>(\$40,000,000)</u>	\$0 to <u>(\$40,000,000)</u>	\$0 to <u>(\$40,000,000)</u>
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FISCAL IMPACT - State Government FY 2013 FY 2014 FY 2015

**ESTIMATED NET EFFECT ON
 GENERAL REVENUE**

<u>(\$260,447) or</u>	<u>(\$265,917) or</u>	<u>(\$266,634) or</u>
<u>(\$55,531,166 to</u>	<u>(\$78,443,005 to</u>	<u>\$29,339,029 to</u>
<u>\$107,609,636)</u>	<u>\$130,521,475)</u>	<u>(\$22,739,441)</u>

ESTIMATED NET FTE IMPACT ON GENERAL REVENUE	1 FTE	1 FTE	1FTE
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FISCAL IMPACT - Local Government FY 2013 FY 2014 FY 2015
 (10 Mo.)

LOCAL POLITICAL SUBDIVISIONS

<u>Savings</u> - School Districts - Educational expenses of not educating students who receive scholarships to attend other schools (§135.712 - 135.716)	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
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<u>Loss</u> - School Districts - State funding for students who receive scholarships to attend other schools (§135.712 - 135.716)	\$0 to (\$40,000,000)	\$0 to (\$40,000,000)	\$0 to (\$40,000,000)
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<u>Savings/Loss</u> - School Districts - Distribution of funding due to division/annexation of unaccredited district (§167.403.1)	Unknown to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)
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ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>Unknown to</u> <u>Unknown)</u>	<u>Unknown to</u> <u>(Unknown)</u>	<u>Unknown to</u> <u>(Unknown)</u>
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FISCAL IMPACT - Small Business

Small businesses could receive tax credit benefits by making contributions to an educational assistance organization.

FISCAL DESCRIPTION

This proposed legislation modifies provisions relating to school operations. Among it's provisions, the proposal does the following:

§135.712-135.719 - PASSPORT SCHOLARSHIP PROGRAM

This portion of the proposal establishes the Passport Scholarship Program to grant scholarships to students from unaccredited districts to attend a qualified nonpublic elementary or secondary school. To be eligible for a scholarship, a student must reside in an unaccredited district.

Beginning in tax year 2012, a taxpayer may make a qualifying contribution to an approved or qualified educational assistance organization and claim a tax credit if the taxpayer does not claim the donations on the taxpayer's federal income tax return. The annual cumulative amount of tax credits is limited at \$40 million, which will be increased or decreased based on the consumer price index for the Midwest. The tax credit is for sixty percent of the amount of the contribution, is nonrefundable and may be carried forward for four years.

An educational assistance organization that desires to participate or provide scholarships through the Passport Scholarship Program must meet certain requirements, including being a 501(c)(3) organization; providing a receipt to taxpayers for contributions; ensure that funds are used as specified in the act; distribute scholarship payments four times per year; provide the Department of Economic Development, upon request, with criminal background checks on all employees and board members; and demonstrate financial accountability and viability, as described in the proposal.

A qualified school is prohibited from accepting a scholarship check that exceeds its standard tuition and fees. If the scholarship amount is insufficient to cover the cost of tuition, a qualified school may charge the parent or guardian the difference between the cost of tuition and the amount of the scholarship.

The Committee on Legislative Research, in collaboration with the Joint Committee on Education, must contract with one or more qualified researchers with previous experience evaluating school choice programs in order to conduct a study of the scholarship program. Study assessment requirements and methodology requirements are described in the proposal. The study

FISCAL DESCRIPTION (continued)

must begin within five years of commencement of the program and must cover a period of five years.

§160.402 - CHARTER SCHOOLS

This section allows an accredited school district or cooperative association of accredited districts to sponsor or operate a charter school in or for an unaccredited school district, which may enroll resident students of any school district classified as unaccredited. If the district is no longer unaccredited, the charter school may continue to operate. If the school district regains accreditation and the district or cooperative wishes to discontinue the school, it may solicit proposals for the continuation of the school, which will be presented for a vote of the parents or guardians of the students attending the school. Charter schools may enroll students from any unaccredited district. In addition, the school board of an unaccredited or provisionally accredited district may close district schools and lease the school building to the governing board of a charter school that it sponsors. The school board of an accredited district may close a district school it deems to need improvement and may lease the school building to the governing board of a charter school that it sponsors.

When a charter school is sponsored by the local school board or a cooperative association, as described in the act, the State Board of Education will have the accountability and enforcement powers of a charter school sponsor under current law.

§163.021 RECEIPT OF STATE SCHOOL AID

As a condition of receiving state school aid, an unaccredited district must transfer any local effort moneys it receives from the county assessor and collector to the custody of the State Treasurer. The State Treasurer may collaborate with the State Board of Education and a clearinghouse, if one exists, to identify the tuition and transportation costs for students transferring out of the unaccredited district and the amount of moneys needed from the local effort moneys to pay the tuition and transportation. The State Board of Education will determine the extent to which the State Treasurer may disburse the funds, as described in the proposal.

In addition, a school district will not be eligible to receive state aid if it violates state school laws, except as described in the act.

§163.036 – WEIGHTED AVERAGE DAILY ATTENDANCE

If a school district is using the weighted average daily attendance for the preceding school year or

DESCRIPTION (continued)

second preceding school year, the Department of Elementary and Secondary Education must adjust it so that the district receives no aid for students who are receiving a Passport Scholarship.

§167.131 and 167.133- STUDENT TRANSFERS FROM AN UNACCREDITED DISTRICT

Currently, the school board of a school district that does not maintain an accredited school is required to pay the tuition and transportation of resident pupils who attend an accredited school in another district of the same or an adjoining county. This section applies to both unaccredited school districts and K-8 school districts that do not offer high school grades.

This proposal differentiates between a K-8 school district that does not offer high school grades and a school district classified as unaccredited by the State Board of Education. This proposal specifies that the school board of an unaccredited district must pay the tuition and transportation of resident pupils who attend an accredited school in another district of the same or an adjoining county. Any district that receives transfer students will not be required to include those student's scores on the statewide assessment in that district's scores for up to five years.

The rate of tuition to be charged is the lesser of the nonresident tuition established by each district, or in the absence of nonresident tuition, the lesser of the two districts' average expenditure per pupil for the most recently completed year for which data are available. The residence district must also pay the cost of education in the receiving district for any student with an IEP accepted in the receiving district. The tuition payment will be facilitated and handled by the State Board of Education withholding the necessary amount of funds from the unaccredited district's state aid or the local effort moneys in the custody of the State Treasurer.

§167.403 - PROCEDURES WHEN A DISTRICT BECOMES UNACCREDITED

This section creates the Hinson Plan. If a school district, except for St. Louis or a district in St. Louis County, becomes unaccredited, surrounding accredited districts must divide up the territory of the district, annex it, and draw up new attendance boundaries. When an accredited district annexes a portion of an unaccredited district, it will not be considered a successor entity for the purposes of employment contracts, unemployment compensation, or any other purpose. In addition, the accredited district may have certain other powers and authorities, as described in the proposal. If the employees of the unaccredited district are members of a retirement system other than the Public School Retirement System of Missouri or the Public Education Employee Retirement System of Missouri, they will remain members of their present system. New employees will be members of the system in which the receiving district participates.

FISCAL DESCRIPTION (continued)

§167.406 - CLEARINGHOUSE

This portion of the proposal requires the Department of Elementary and Secondary Education to create a clearinghouse, or appoint a neutral third party to serve as a clearinghouse, to assist students in the St. Louis City School District or any other unaccredited district in St. Louis County, to transfer to an accredited district, charter school, virtual school, or nonpublic school using a Passport Scholarship.

The clearinghouse must provide counselors to assist and advise parents and guardians on school options that are available and assist in preparation of applications. The expenses associated with the clearinghouse will be defrayed by the Department of Elementary and Secondary Education withholding funds, not to exceed five hundred dollars per pupil, from the unaccredited district's state school aid.

§167.418 - VIRTUAL SCHOOLS

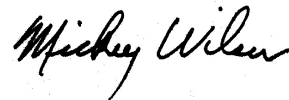
A student may enroll in the virtual courses or programs of a virtual education provider or school district that meets Department of Elementary and Secondary Education standards and is accredited. DESE may also offer its own virtual courses. Students enrolled in virtual education must take the components of the statewide assessment that relate to the student's virtual courses or program. DESE shall withhold the tuition amount, as described in the proposal, from the district of residence's state school aid, and may seek local moneys, as described in the proposal.

The provisions of this proposed legislation are nonseverable and the proposal contains an emergency clause.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Elementary and Secondary Education
Department of Insurance, Financial Institutions and Professional Registration
Joint Committee on Public Employee Retirement
Joint Committee on Education
State Tax Commission
Department of Public Safety
 Missouri State Highway Patrol
Kansas City Public School Retirement System
Office of Administration
 Division of Budget and Planning
Department of Revenue
 Division of Taxation
Department of Economic Development
Joint Committee on Administrative Rules
School Districts
 St Joseph
 Mexico
 Morgan County
Charter School Sponsors
 University of Missouri System
 University of Central Missouri



Mickey Wilson, CPA
Director
April 2, 2012