

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 239

Introduced by Fischer, 43.

PURPOSE: The purpose of this interim study is to examine public school finance, particularly the Tax Equity and Educational Opportunities Support Act (TEEOSA), to determine potential revisions of this funding method or to determine if a new formula needs to be implemented. Since the inception of TEEOSA in 1990, the educational landscape in Nebraska has continued to evolve. Small school districts and large school districts have increasingly different needs. The number of nonequalized districts has doubled over the last five years to equal thirty-seven percent of Nebraska's school districts. The study shall include, but not be limited to:

(1) An examination of the role of property taxes in funding public school education;

(2) An examination of what level of funding is sufficient to meet state accreditation standards and fund essential educational opportunities in each school district in the state;

(3) An examination of the stability of the current funding mechanism and its sustainability into the future;

(4) A review of the appropriate mechanisms to address the uniqueness of Nebraska school districts;

(5) An identification of resource measurements for school district accountability in the use of state funds for education; and

(6) An examination of how to create a formula that meets statutory expectations but is also pragmatic and understandable.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SECOND LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Education Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.