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**HOUSE BILL NO. 2243**

Offered January 8, 2003

Prefiled January 8, 2003

*A BILL to amend the Code of Virginia by adding in Chapter 13.2 of Title 22.1 a section numbered 22.1-253.13:9, relating to apportionment of the state and local share for the costs of providing certain educational programs.*

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Patrons—Watts, Petersen and Plum

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Referred to Committee on Appropriations**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Chapter 13.2 of Title 22.1 a section numbered 22.1-253.13:9 as follows:**

*§ 22.1-253.13:9. Apportionment of state and local share.*

*In apportioning the state and local share for the costs of providing an educational program meeting the Standards of Quality as required by Article VIII, § 2 of the Constitution of Virginia, the General Assembly shall, beginning July 1, 2004, as provided in the appropriation act, implement a formula that determines each locality's ability to pay based on the ratios of (i) the total value of real estate in the locality adjusted by the index used for the pay differential for state employees residing in that locality to the statewide value of real estate per person; (ii) the median value of residential real estate in the locality to the statewide median value of residential real estate; (iii) sales subject to the state sales tax in the locality to the statewide sales subject to the state sales tax; (iv) revenue collected from the personal property tax per person to the revenue collected statewide from the local personal property tax; and (v) revenue collected from local lodging, local cigarette, and local meals taxes per person to the revenue collected statewide from such local lodging, cigarette, and meals taxes.*

*These ratios shall be calculated on the basis of average daily membership and per capita.*

*To determine each locality's composite index of ability to pay, (i) the sum of the ratios calculated on the basis of average daily membership for each locality shall be divided by the sum of the average daily membership ratios for all localities; (ii) the sum of the ratios calculated on a per capita basis for each locality shall be divided by the sum of the average daily membership ratios for all localities; and (iii) the locality's ratio calculated on the basis of average daily membership shall be multiplied by .66 and the locality's ratio calculated on a per capita basis shall be multiplied by .33. The sum of the 2 adjusted ratios in clause (iii) shall be the local composite index of ability-to-pay.*

*Tax values and population estimates used shall be those for the fiscal year ending 1 year prior to the fiscal year in which the distribution takes place.*

INTRODUCED

HB2243