

# Side-By Side Comparison of Key Education and Tax Issues

Updated: March 27, 2017



TOPIC	GOVERNOR	HOUSE HF 890	SENATE	CONFERENCE REPORT
<b>Formula</b>	2&2, \$371 million  \$121/pupil increase each year	1.25&1.25, compensatory delinked, \$210 million  \$76/pupil increase each year	1.5&1.5, \$274 million  \$91/pupil increase each year	
<b>Early Learning</b>	Expand Voluntary Pre-K (VPK) \$175 million	Eliminate VPK (Reduction of \$41 million), holds districts harmless for two years with school readiness funding, 100% in '18, 90% in '19, zero in '20 and beyond.  Increase scholarships \$24 million  Eliminate Pathway II so all scholarships go out Pathway I	\$2 million additional funding for scholarships  \$2.185 million in ECFE increase by linking it to the formula increase  Early Childhood Study called for	
<b>TRA Fix</b>	\$68 million	\$0	\$10 million	
<b>Special Ed</b>	\$40 million	\$0	\$0	
<b>Debt Service Equalization</b>	\$20 million, Focused on Tier II	\$0	\$0	
<b>Compensatory</b>	Linked to Formula	Delinked, Increase Compensatory Pilot for selected districts, Compensatory for districts based on FRE and 95% test participation \$30 M	Compensatory Pilots for selected districts made permanent	
<b>ACT/SAT</b>	No change, paid by state	Only FRE students reimbursed (reduction of \$3 million)	Only FRE students reimbursed (reduction of \$3 million)	
<b>CE Teacher Credentialing</b>	No provision	Language to expand statewide, but no funding \$0, Tax Credit in tax bill for teachers pursuing masters in discipline	No provision	
<b>Teacher Loan Forgiveness</b>	\$0	\$4 million	\$0	
<b>Taxes</b>		House Tax HF 4 DE		
<b>Education Tax Credits</b>		\$26 million to begins new tax credit for donations to 501c3's for scholarships (vouchers) to private schools, \$40 million to increase tax credits for education expenses		

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College loan credits		College loan payments over 10% of adjusted gross income and other calculations \$100 million		
Ag2School	40% credit	50% credit		
Election dates and ballot language	No change	Bond election dates restrict ted to 2 <sup>nd</sup> Tuesday in Nov., ballot and notice must state LOR and board authorized Op Ref amounts. HF 729 restricts special elections to five dates: Feb., April, May, Aug., Nov.	SF 514 restricts school districts to five dates: Feb., April, May, Aug. and Nov. SF 514 requires counties to conduct school district special elections and pay for "all expenses necessary." Repeals school option to consolidate polling.	
Broadband				