

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

Updated: March 24, 2017



TOPIC	GOVERNOR	HOUSE HF 890	SENATE	CONFERENCE REPORT
<b>Formula</b>	2&2, \$371 million (\$121 million each year)	1.5&1.5, delinked, \$250 million (\$91 million each year)		
<b>Early Learning</b>	Expand Voluntary Pre-K (VPK) \$175 million	Eliminate VPK (Reduction of \$41 million) Increase scholarships \$24 million Eliminate Pathway II so all scholarships go out Pathway I		
<b>TRA Fix</b>	\$68 million	\$0		
<b>Special Ed</b>	\$40 million	\$0		
<b>Debt Service Equalization</b>	\$20 million, Focused on Tier II	\$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		
<b>ACT/SAT</b>	No change, paid by state	Only FRE students reimbursed (reduction of \$3 million)		
<b>Teacher Credentialing</b>		Language to expand statewide, but no funding \$0, Tax Credit in tax bill for teachers pursuing masters in discipline		
<b>Teacher Loan Forgiveness</b>		\$4 million		
<b>Taxes</b>		House Tax HF 4 DE		
<b>Education Tax Credits</b>		\$26 million to begin new tax credit for donations to 501c3's for scholarships (vouchers) to private schools, \$40 million to increase tax credits for education expenses		
<b>College loan credits</b>		College loan payments over 10% of adjusted gross income and other calculations \$100 million		
<b>Ag2School</b>	\$34 million for 40% credit	50% credit \$44.4 million		
<b>Election dates and ballot language</b>	No change	Bond election dates restricted 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.	