

Side-By Side Comparison of Key Education and Tax Issues

Updated: March 30, 2017



TOPIC	GOVERNOR	HOUSE (HF 890, HF 4)	SENATE (SF 718, SF 2255)	CONFERENCE REPORT
Ed Target	\$708 million	\$270 million	\$300 million	
Tax Target	\$300 million	\$1.365 billion	\$900 million	
Formula	2&2, \$371 million \$121/pupil increase each year	1.25&1.25, compensatory delinked, \$212 million \$76/pupil increase each year	1.5&1.5, \$274 million \$91/pupil increase each year	
Early Learning	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 School Readiness 'hold harmless' for VPK repeal; \$40 M FY 18-19 only	\$2 million additional funding for scholarships \$2.185 million in ECFE increase by linking it to the formula increase Call for Early Childhood Study	
TRA Fix	\$68 million	\$0	\$10 million FY 18 only	
Pupil Transportation	\$0	\$5 M in each of FY 18 & 19 for districts with higher than normal transportation costs	\$0	
Special Ed	\$40 million	\$0	\$0	
Operating Referendum Equalization	\$0	\$0	\$28.8 million Tier 1 increased to \$950,000. Tier 2 increased to \$611,000. No change to Tier 3 \$290,000	
Compensatory	Linked to Formula	Delinked, Increase Compensatory Pilot for selected districts, Compensatory for districts based on FRE and 95% test participation \$30 million	Compensatory Pilots for selected districts made permanent	
ACT/SAT	No change, paid by state	Only FRE students reimbursed (Reduction of \$3 million)	Only FRE students reimbursed (Reduction of \$3 million)	

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CE Teacher Credentialing	No provision	Language to expand ONLINE-18 statewide, but no funding \$0, Tax Credit in tax bill for teachers pursuing masters in core content area	No provision, tax credit for teachers who obtain a master's degree in a core content area	
Teacher Loan Forgiveness	\$0	\$4 million	\$0	
Education Tax Credits		\$31.3 million to begins new tax credit for donations to 501c3s for scholarships (vouchers) to private schools, \$40 million to increase tax credits for education expenses	\$34.8 million to begins new tax credit for donations to 501c3s for scholarships (vouchers) to private schools	
College loan credits		College loan payments over 10% of adjusted gross income and other calculations \$100 million	College loan payments over 10% of adjusted gross income and other calculations \$100 million	
Ag2School	40% credit \$34.9 million	50% credit \$44.4 million	40% credit \$34.9 million	
Debt Service Equalization	Tier II threshold lowered from 26.2 to 22.3% for Pay '18 and 19% for Pay '19 and later \$20 million	\$0	Both Tier I threshold reduced from 15.6% to 10% and Tier I equalization factor increased for one year only \$14.2 million for Pay '18 (one time \$'s)	
Elections	No change	Restricts bond elections to 2 nd Tuesday in Nov., ballot and notice must state LOR and board authorized Op Ref amounts. Restricts special elections to five dates: Feb., April, May, Aug., Nov.	Restricts school districts to five dates: Feb., April, May, Aug. and Nov. Requires counties to conduct school district special elections and pay for "all expenses necessary." Repeals school option to consolidate polling.	
Broadband	\$60 million for FY '18-19	\$7 million in FY '18 only (Jobs Omnibus, HF 2209)	\$20 million in FY '18-19 (Jobs Omnibus, SF 1937)	