

S 1108

Local Taxpayer Relief Act

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Education

Introduced: Jun 6, 2013

Current Status: Read twice and referred to the Committee on Health, Education, Labor, and Pensions.

Latest Action: Read twice and referred to the Committee on Health, Education, Labor, and Pensions. (Jun 6, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1108>

Sponsor

Name: Sen. Hirono, Mazie K. [D-HI]

Party: Democratic • **State:** HI • **Chamber:** Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Thune, John [R-SD]	R · SD		Jun 6, 2013
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Sep 24, 2013
Sen. Cantwell, Maria [D-WA]	D · WA		Sep 25, 2013
Sen. Murray, Patty [D-WA]	D · WA		Sep 25, 2013
Sen. Johnson, Tim [D-SD]	D · SD		Dec 18, 2013

Committee Activity

Committee	Chamber	Activity	Date
Health, Education, Labor, and Pensions Committee	Senate	Referred To	Jun 6, 2013

Subjects & Policy Tags

Policy Area:

Education

Related Bills

Bill	Relationship	Last Action
113 HR 2296	Related bill	Jul 8, 2013: Referred to the Subcommittee on Early Childhood, Elementary, and Secondary Education.
113 HR 2378	Related bill	Jul 8, 2013: Referred to the Subcommittee on Early Childhood, Elementary, and Secondary Education.

Local Taxpayer Relief Act - Amends the Elementary and Secondary Education Act of 1965 (ESEA) to make permanent amendments made to the Impact Aid program (which compensates local educational agencies [LEAs] for the financial burden of federal activities affecting their school districts) by the Impact Aid Improvement Act of 2012 that:

- require the valuation of the federal property located within the boundaries of an LEA by calculating the valuation, for property tax purposes, of all property within the LEA's boundaries and then multiplying that value by the proportion of that property that is federal property;
- alter the formula for determining the foundation payments due LEAs for federal ownership of property when appropriations for a fiscal year are insufficient to provide them with full compensation;
- alter the formula for determining the payments due LEAs for eligible federally-connected children who are displaced from federal property or Indian lands due to housing renovation or rebuilding; and
- direct the Secretary of Education to complete Impact Aid payments to eligible LEAs within three fiscal years of their appropriation.

(Such amendments are currently set to expire on January 2, 2015.)

Alters the formula for determining the payments due LEAs for eligible federally-connected children.

Includes not only children in average daily attendance, but also those enrolled pursuant to a state open enrollment policy.

Continues an LEA's eligibility for such payments while activities associated with military base closures and realignments or force structure changes or relocations are ongoing.

Allows the calculation of such payments using current student counts instead of prior fiscal year data when LEAs experience a specified influx of new federally-connected students due to federal activities or the closure of an LEA that was receiving Impact Aid due to federally-connected children.

Requires the Secretary to allow LEAs to count their federally-connected children using the date they register their students for the fiscal year for which their application is filed.

Alters the formula for determining the construction payments due LEAs that are eligible for other Impact Aid payments.

Divides 80% of the construction funds evenly between LEAs impacted by military dependent children and LEAs impacted by children residing on Indian lands, with the remainder reserved for emergency repair and modernization grants to LEAs serving Indian lands or experiencing a specified influx of new students due to federal activities.

Alters the formula for determining whether a state's plan for equalizing assistance to its LEAs will except it from the prohibition on state aid to LEAs being affected by Impact Aid payments.

Requires new LEAs applying for Impact Aid to have boundaries established by state law and the authority to tax or receive an imputed local tax.

Reauthorizes appropriations for the Impact Aid program through FY2017.

Actions Timeline

- **Jun 6, 2013:** Introduced in Senate
- **Jun 6, 2013:** Read twice and referred to the Committee on Health, Education, Labor, and Pensions.

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