
SENATE BILL 5428

State of Washington

60th Legislature

2007 Regular Session

By Senator Pflug

Read first time 01/19/2007. Referred to Committee on Early Learning & K-12 Education.

1 AN ACT Relating to distributions to the education legacy trust
2 account; amending RCW 82.24.026, 28A.505.220, and 84.52.068; providing
3 an effective date; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.24.026 and 2005 c 514 s 1102 are each amended to
6 read as follows:

7 (1) In addition to the tax imposed upon the sale, use, consumption,
8 handling, possession, or distribution of cigarettes set forth in RCW
9 82.24.020, there is imposed a tax in an amount equal to the rate of
10 thirty mills per cigarette.

11 (2) The revenue collected under this section shall be deposited as
12 follows:

13 (a) 21.7 percent shall be deposited into the health services
14 account.

15 (b) ~~((2.8 percent shall be deposited into the general fund.~~
16 ~~(+))~~ 2.3 percent shall be deposited into the violence reduction
17 and drug enforcement account under RCW 69.50.520.

18 ~~((+))~~ (c) 1.7 percent shall be deposited into the water quality
19 account under RCW 70.146.030.

1 ~~((e))~~ (d) The remainder shall be deposited into the ~~((education~~
2 ~~legacy trust account))~~ state general fund.

3 **Sec. 2.** RCW 28A.505.220 and 2005 c 514 s 1103 are each amended to
4 read as follows:

5 (1) Total distributions from the student achievement fund to each
6 school district shall be based upon the average number of full-time
7 equivalent students in the school district during the previous school
8 year as reported to the office of the superintendent of public
9 instruction by August 31st of the previous school year.

10 (2) The allocation rate per full-time equivalent student shall be
11 three hundred dollars in the 2005-06 school year, three hundred
12 seventy-five dollars in the 2006-07 school year, and four hundred fifty
13 dollars in the 2007-08 school year. For each subsequent school year,
14 the amount allocated per full-time equivalent student shall be adjusted
15 for inflation as defined in RCW ~~((43.135.025(8))~~ 84.52.068. These
16 allocations per full-time equivalent student from the student
17 achievement fund shall be supported from ~~((the following sources:~~

18 ~~(a) Distributions from state property tax proceeds deposited into~~
19 ~~the student achievement fund under RCW 84.52.068; and~~

20 ~~(b))~~ distributions from the education legacy trust account created
21 in RCW 83.100.230.

22 (3) Any funds deposited in the student achievement fund under RCW
23 43.135.045 shall be allocated to school districts on a one-time basis
24 using a rate per full-time equivalent student. These funds are
25 provided in addition to any amounts allocated in subsection (2) of this
26 section.

27 (4) The school district annual amounts as defined in subsection (2)
28 of this section shall be distributed on the monthly apportionment
29 schedule as defined in RCW 28A.510.250.

30 **Sec. 3.** RCW 84.52.068 and 2005 c 514 s 1104 are each amended to
31 read as follows:

32 (1) A portion of the proceeds of the state property tax levy shall
33 be deposited into the ~~((student achievement fund))~~ education legacy
34 trust account as provided in this section.

35 (2)(a) The amount of the deposit shall be based upon the average
36 number of full-time equivalent students in the school districts during

1 the previous school year as reported to the office of the
2 superintendent of public instruction by August 31st of the previous
3 school year.

4 ~~(b) ((For the 2004-2005 through 2007-2008 school years, an annual
5 amount equal to two hundred fifty four dollars per full-time equivalent
6 student in all school districts shall be deposited in the student
7 achievement fund.~~

8 ~~(c) For the 2008-2009 school year, an annual amount equal to two
9 hundred sixty five dollars per full-time equivalent student in all
10 school districts shall be deposited in the student achievement fund.~~

11 ~~(d) For the 2009-2010 school year, an annual amount equal to two
12 hundred seventy seven dollars per full-time equivalent student in all
13 school districts shall be deposited in the student achievement fund.~~

14 ~~(e) For the 2010-2011 school year and each year thereafter, an
15 annual amount equal to two hundred seventy eight dollars per full-time
16 equivalent student in all school districts shall be deposited in the
17 student achievement fund))~~ For the 2007-08 school year, an amount equal
18 to four hundred fifty dollars per full-time equivalent student in all
19 school districts shall be deposited in the education legacy trust
20 account.

21 (c) For each subsequent school year, the amount deposited per full-
22 time equivalent student shall be adjusted for inflation.

23 ~~((+f))~~ (d) The school district annual amounts shall be deposited
24 based on the monthly apportionment schedule as defined in RCW
25 28A.510.250. The office of the superintendent of public instruction
26 shall notify the department of the monthly amounts to be deposited into
27 the student achievement fund to meet the apportionment schedule.

28 (3) For the purposes of this section, "inflation" means the
29 percentage change in the implicit price deflator for the United States
30 for each fiscal year as published by the federal bureau of labor
31 statistics.

32 NEW SECTION. Sec. 4. This act is necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and takes effect
35 July 1, 2007.

--- END ---