

**Subject** General Education Aid Calculations

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## Overview

A school district's general education aid is reduced by the amount of any money the school district receives from the county through the county apportionment process.

H.F. 1312 removes an obsolete reference to the subtraction of proceeds from the wind energy production tax from the general education aid offset contained in the county apportionment subdivision. The 2014 Legislature eliminated the portion of the wind energy production tax that was distributed to schools (before its elimination, 6.0 percent of the wind energy production tax was paid to school districts). As a result, there is no wind energy production tax revenue to offset general education aid.

## Summary

Section	Description
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<b>1</b>	<b>Deductions from general education aid.</b>
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	Eliminates an obsolete reference to the wind energy production tax from the county apportionment deduction applied to general education aid.
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