

HOUSE RESEARCH

Bill Summary

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Overview

School boards are subject to levy limits and may only levy for the purposes and amounts authorized in statute. In 2001, school districts were given authority to levy for swimming pool operating costs, as long as the school district:

- was located in a county that borders Canada;
- the county's population density was less than 10 persons per square mile; and
- the county's borders included portions of more than one school district.

These current eligibility restrictions limit the levy's availability to just four school districts; International Falls, Warroad, Lake of the Woods, and Roseau. For taxes payable in 2009, these districts levied a total of \$559,000 or about \$133 per pupil unit for swimming pool operating costs.

This bill expands the levy authority to any district that borders Canada.

According to a phone survey of border districts, two additional school districts that border Canada (St. Louis County and Lake Superior) own and operate swimming pools and would qualify for the levy authority under this bill.

Section

- 1 Swimming pool levy.** Expands the authority for a school district to levy for the operational costs of a swimming pool to all school districts that border Canada.