

AMENDED IN SENATE SEPTEMBER 1, 2009

AMENDED IN SENATE AUGUST 24, 2009

AMENDED IN ASSEMBLY MAY 20, 2009

CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 267**

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**Introduced by Assembly Member Torlakson  
(Principal coauthor: Assembly Member Huffman)**

February 11, 2009

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An act to amend Section 50079 of, to amend and renumber Section 50079.1 of, and to add Section 50079.3 to, the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 267, as amended, Torlakson. Education finance districts: taxes.

Existing law allows any school district to impose qualified special taxes, as defined, within the district pursuant to specified procedures.

This bill would authorize school districts, under certain conditions, to create an education finance district that may impose, within the education finance district, a qualified special tax pursuant to specified procedures.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 50079 of the Government Code is  
2     amended to read:

1 50079. (a) Subject to Section 4 of Article XIII A of the  
2 California Constitution, any school district or education finance  
3 district may impose qualified special taxes within the district  
4 pursuant to the procedures established in Article 3.5 (commencing  
5 with Section 50075) and any other applicable procedures provided  
6 by law.

7 (b) For purposes of this section:

8 (1) (A) “Qualified special taxes” means special taxes that apply  
9 uniformly to all taxpayers or all real property within the school  
10 district or education finance district, except that “qualified special  
11 taxes” may include taxes that provide for an exemption from those  
12 taxes for taxpayers 65 years of age or older or for persons receiving  
13 Supplemental Security Income for a disability, regardless of age.

14 (B) “Qualified special taxes” do not include special taxes  
15 imposed on a particular class of property or taxpayers.

16 (2) “Education finance district” means an entity created pursuant  
17 to Section 50079.3.

18 SEC. 2. Section 50079.1 of the Government Code is amended  
19 and renumbered to read:

20 50079.4. A community college district may impose a special  
21 tax pursuant to Article 3.5 (commencing with Section 50075). The  
22 special taxes shall be applied uniformly to all taxpayers or real  
23 property within the district, except that unimproved property may  
24 be taxed at a lower rate than improved property.

25 SEC. 3. Section 50079.3 is added to the Government Code, to  
26 read:

27 50079.3. (a) (1) Three or more contiguous school districts  
28 located wholly or partially within the same county may establish  
29 an education finance district if the governing body of each school  
30 district that wants to create the education finance district does both  
31 of the following:

32 (A) Adopts a resolution to participate in the education finance  
33 district.

34 (B) Enters into a mutual agreement with the other school districts  
35 participating in the education finance district regarding the division  
36 and expenditure of the revenue raised by a qualified special tax.

37 (2) A school district with a population of pupils 70 percent or  
38 greater from “lower income households,” as defined by Section  
39 50079.5 of the Health and Safety Code, or “very low income  
40 households,” as defined by Section 50105 of the Health and Safety

Code, shall not be denied participation in an education finance district by school districts subject to subdivision (a), if the school district can otherwise meet the requirements for participation.

(b) Two school districts located within a county containing only those two school districts may establish an education finance district if the governing body of each school district does both of the following:

(1) Adopts a resolution to participate in the education finance district.

(2) Enters into a mutual agreement with the other school district to participate in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(c) (1) If a county does not contain more than one school district, that school district may form an education finance district with two or more contiguous school districts in adjoining counties if the governing body of each school district that wants to create the education finance district does both of the following:

(A) Adopts a resolution to participate in the education finance district.

(B) Enters into a mutual agreement with the other school districts to participate in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(2) A school district with a population of pupils 70 percent or greater from “lower income households,” as defined by Section 50079.5 of the Health and Safety Code, or “very low income households,” as defined by Section 50105 of the Health and Safety Code, shall not be denied participation in an education finance district by school districts subject to ~~subdivision (a)~~ *this subdivision*, if the school district can otherwise meet the requirements for participation.

(d) (1) Three or more school districts that are contiguous or have boundaries that are totally within another participating district and each district is wholly or partially located within the same county may establish an education finance district if the governing body of each school district that wants to create the education finance district does both of the following:

(A) Adopts a resolution to participate in the education finance district.

1 (B) Enters into a mutual agreement with the other school districts  
2 participating in the education finance district regarding the division  
3 and expenditure of the revenue raised by a qualified special tax.  
4 (2) A school district with a population of pupils 70 percent or  
5 greater from “lower income households,” as defined by Section  
6 50079.5 of the Health and Safety Code, or “very low income  
7 households,” as defined by Section 50105 of the Health and Safety  
8 Code, shall not be denied participation in an education finance  
9 district by school districts subject to ~~subdivision (a)~~ *this*  
10 *subdivision*, if the school district can otherwise meet the  
11 requirements for participation.