



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-4926/1  
FFK:klm

## 2017 BILL

1     **AN ACT** *to repeal* 121.91 (4) (o) 4. of the statutes; **relating to:** the school district  
2           revenue limit adjustment for energy efficiency projects.

---

*Analysis by the Legislative Reference Bureau*

2017 Wisconsin Act 59, the biennial budget, restricted the ability of a school board to increase the school district's revenue limit by adopting a resolution to exceed the revenue limit for an energy efficiency project to only those resolutions adopted before January 1, 2018, or after December 3018. This bill eliminates this restriction.

Current law generally limits the total amount of revenue per pupil a school district may receive from general school aids and property taxes in a school year to the amount of revenue received per pupil in the previous school year. However, there are several exceptions to the revenue limit under current law. One such exception is for a school district in which the school board adopts a resolution to exceed the school district's revenue limit for an energy efficiency project. Under current law, if a school board adopted a resolution before January 1, 2018, or after December 3018, the school district's revenue limit is increased by the amount the school district spends on the energy efficiency project in a school year, including amounts spent for debt service on a bond, note, or state trust fund loan used to finance the energy efficiency project. Under the bill, a school district's revenue limit is increased by the amount the school district spends on the energy efficiency project regardless of when a school board adopts the resolution to do so.

