

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

APRIL 2015

MASBO is dedicated to training and supporting the people responsible for business operations in Montana schools. Our goal is to enable members to manage the business in order to support education for Montana children.



MASBO Staff

Denise Williams, Executive Director
406-461-3659 or dwilliams@masbo.com

Marie Roach, Administrative Assistant/
E-rate Specialist
406-461-8804 or mroach@masbo.com

UPCOMING TRAINING OPPORTUNITIES

HORACE MANN LUNCH 'N LEARN WORKSHOPS

Struggling to keep up on changes in laws, tax code and policies? Horace Mann School Business Team will be on hand to answer your questions and also tell you about two recent 403(b) procedure updates: 1) procedures for obtaining IRS approval for plan documents, and 2) guidelines for correcting 403(b) plan mistakes. **LUNCH & REGISTRATON IS FREE!**

Date/Time	Location	To RSVP, call
May 11th 11:00 a.m. to 1:00 p.m.	Kalispell Hilton Garden Inn 840 U.S. Hwy 93 S	Bill (406) 863-9595
May 12th 11:00 a.m. to 1:00 p.m.	Missoula Mustard Seed Restaurant South Gate Mall	Vic (406) 317-1367
May 13th 11:00 a.m. to 1:00 p.m.	Great Falls The Montana Club 907 Smelter Ave NE	Mark (406)466-3636
May 14th 10:00 a.m. to noon	Helena Holiday Inn Last Chance Gulch	Shannon (406) 443-3994
May 14th 3:00 p.m. to 5 p.m.	Bozeman Cold Smoke Coffee House 2051 W. Oak St	Gaylen (406) 585-8238
May 15th 11:30 a.m. to 1:30p.m.	Billings Golden Corral 24 th St. West	Michael (406) 237-1969

2015 ASSISTANCE FOR BUSINESS CLINICS

The Montana Department of Labor & Industry has scheduled its 2015 Assistance for Business Clinics classes. To register, click on this link: <http://dli.mt.gov/resources/abc-schedule>

MSCPA HOSTS 2015 GOVERNMENTAL CONFERENCE

The Montana Society of CPAs' Governmental Audit, Accounting & Financial Reporting Committee will present a conference designed for auditors of local governments, representatives of city, county and district governing boards, and accountants from city, county and school district business offices. Speaker Greg Allison will provide an extensive GAAP update, a broad overview of the "Super Circular" and review the "clarity standards" and proposed revisions to the single audit act.

Tuesday, May 19, 2015
Hampton Inn, Great Falls
8:00 am – 4:00 pm
8 CPE credits

To register, go to www.mscca.org or call 406-442-7301

ACA REPORTING USING THE FINAL FORMS & INSTRUCTIONS FREE WEBINAR FROM AMERICAN FIDELTY ASSURANCE COMPANY

Thursday, May 14, 11:00 a.m. – 12:00 p.m. CDT (**10:00 a.m. – 11:00 a.m. MST**)

Learn about:

- Who is required to report under Internal Revenue Code Section 6055 and Section 6056,
- Information required by Section 6055 and Section 6056,
- Responsibilities of insured, self-funded and government-administered major medical plans,
- Combined reporting for large employers that sponsor self-funded plans; and
- Clarifications and updates from the final IRS Forms 1094, 1095 and instructions.

MASBO Board of Directors

President	Mike Arnold, Havre Schools	Region 1 Director	Cindy Foley, West Valley Schools
Vice-President	Tammy Tulberg, Target Range Schools	Region 2 Director	Lucinda Woodland, Cascade Schools
Past President	Jacki Young, Fairview Schools	Region 3 Director	Rhonda Opp, Medicine Lake Schools
Fiscal Agent	Kim Aarstad, East Helena Schools	Region 4 Director	Lorie Carey, Jefferson Co. High School
Ex-Officio, MSUIP	Denise Williams	Region 5 Director	Rita Huck, Huntley Project Schools
Ex-Officio, OPI	Janelle Mickelson	Region 6 Director	Jen Mettler, Baker Schools

SPRING REGIONAL WORKSHOPS

Thanks to all who attended the Spring Regional Workshops where lots of quality training, information-sharing and networking happened! Lucinda Woodland was elected as Region 2 Director for a 3-year term (7/1/2015 – 6/30/2018), Rhonda Opp was elected as Region 3 Director for a 3-year term (7/1/2015 – 6/30/2018) and Cindy Foley was nominated for MASBO Vice-President (election to take place at the MASBO Summer Conference in June).

MASBO SUMMER CONFERENCE & NEW CLERK ACADEMY — JUNE 15-19 IN WHITEFISH

“GREAT TODAY, GREATER TOMORROW” is the theme for the MASBO Summer Conference. Conference week kicks off with the New Clerk Academy on June 15 and a special schedule for June 16, including training with the software vendors in the morning and General Fund Budget calculations in the afternoon. Summer Conference starts on Wednesday, June 17 and runs through 1:00 on Friday, June 19. The schedule is shaping up to provide some great training sessions, fun social events and plenty of time to network with colleagues and exhibitors. Watch for a special email announcing registration and the conference schedule. For hotel reservation information, please see www.masbo.com.

SUMMER CONFERENCE SUNSHINE FUND

Each year at the summer conference, MASBO holds a silent auction of member-donated items to raise money for the Sunshine Fund. The Sunshine Fund is a great way to help MASBO members that have incurred extensive medical bills due to illness. Please notify your Region Director or the MASBO office if you know of a MASBO member or a member’s spouse who might need this help. Also, put on your shopping shoes and bring items for the silent auction with you to the conference!

KNOW ANYONE RETIRING THIS YEAR?

If you are planning to retire or know of anyone who is retiring, please contact us at the MASBO office by May 15, 2015. The Board of Directors would like to give special recognition to retirees at the annual summer conference in June.

ACCEPTING NOMINATIONS FOR MASBO VICE-PRESIDENT

The MASBO Board of Directors is now accepting nominations for Vice-President. This office is elected at large for a 2-year term beginning July 1, 2015, and automatically succeeds to President for a 2-year term, then to the office of Past-President for another 2-year term. The total time commitment for this level of leadership is 6 years.

You may nominate someone for Vice-President by doing one of the following:

1. Send an email to Denise at dwilliams@masbo.com, or
2. Nominate the person at the 2015 MASBO summer conference opening business meeting.

Note: Please visit with the person you intend to nominate so that they have a chance to consider the time commitment and discuss it with their family, superintendent and/or board before accepting the nomination.



MASBO ENDORSES THESE PROGRAMS

 <p>American Fidelity Assurance Company</p>	<p>Healthcare Reform Section 125 Services Health Savings Account Services Debbie Braden, Fringe Benefit Consultant 866-576-0201, ext. 26 Debbie.Braden@americanfidelity.com http://www.americanfidelity.com/home.aspx</p>
	<p>Montana School Unemployment Insurance Program Theresia LeSueur, Director 406-457-4407 tlsueur@mtsba.org http://mtsba.org/InsuranceServices/tabid/98/Default.aspx</p>
 <p>MSGIA WORKERS COMPENSATION RISK RETENTION PROGRAM</p>	<p>Montana Schools Group Insurance Authority Workers Compensation Insurance Shawn Bubb, Director of Insurance Services 406-457-4500 sbubb@mtsba.org http://msgia.org/Home.aspx</p>
 <p>MUST MONTANA UNIFIED SCHOOL TRUST</p>	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits Eric L. Schindler, Chief Executive Officer 406-457-4510 eschindler@ms-sf.org www.mustbenefits.org</p>
 <p>Western States <i>School Program</i></p>	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>

2015 REGULAR SCHOOL ELECTION DAY IS MAY 5, 2015

UPCOMING ELECTION TASKS/DEADLINES

- May 4:** Absentee ballot requests may be accepted until noon on May 4.
- May 4:** Certified copy of the lists of registered electors is given to the election administrator for delivery to election judges prior to opening of the polls on Election Day.
- May 5:** ELECTION DAY!
- May 20:** Trustees canvass the votes, issue certificates of election, and publish results.
- May 20:** Deadline for trustees to hold organizational meeting to elect chair and appoint clerk.
- June 1:** Deadline for trustees to request county election administrator to conduct schools elections for the next fiscal year.

ELECTION HANDBOOK AND CALENDARS

Click on the following links to access the resources related to the 2015 Election cycle:

2015 Election Handbook: <http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/15ElectionManual.pdf>

2015 Election Calendar: <http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/15ElectionCalendar.pdf>

2015 Mail Ballot Election Dates:

<http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/MailBallot/MailBallotDates.pdf>

School Election Resources, including sample forms and documents:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_7



PAYROLL REMINDERS

Quarter I (January – March) Payroll Reports are due **April 30, 2014**.

Form 941 (form) <http://www.irs.gov/pub/irs-pdf/f941.pdf> and (instructions) <http://www.irs.gov/pub/irs-pdf/i941.pdf>

Also, check out quarterly reporting requirements for unemployment insurance and workers' comp insurance.

Looking for information about Employment Posters? Go to

<http://wsd.dli.mt.gov/service/posters.asp>

Educational Employees: The Between and Within Terms Denial Provisions

submitted by Theresa LeSueur, Montana School Unemployment Insurance Program (MSUIP)

When an individual worked for a school district or educational institution and files a claim for unemployment benefits, the Montana Department of Labor (MTDOLI) must determine if the individual has reasonable assurance of returning to work for their last school employment, or any other school employment, after a scheduled school break. MTDOLI is required to review all wages earned from school employment during an individual's base period.

The Federal Unemployment Tax Act (FUTA) generally requires equal treatment for the payment of unemployment compensation on the basis of service to certain nonprofit organizations, federally recognized Indian tribes, and state and local government workers in the same amount, on the same terms, and subject to the same conditions, as other service subject to state law.

An exception to this requirement of equal treatment in FUTA Section 3304(a)(6)(A)(i-iv) involves the treatment of professional and nonprofessional employees of educational institutions, educational service agencies, and other entities pertaining to the denial of unemployment compensation during periods between or within academic years or terms when there is a contract or reasonable assurance that such individual will perform such service in the same or similar capacity in the ensuing academic year or term.

The treatment of employees of educational institutions, educational service agencies, and other entities under FUTA depends on their status as professional or nonprofessional workers. State law must deny benefits to professional employees between and within the academic years or terms when a contract or reasonable assurance exists. State law may deny benefits to nonprofessional employees between and within the academic years or terms when a contract or reasonable assurance exists.

The importance here is between the must and may provisions of the law. While the federal law requires that professional staff (certified) must be denied benefits, it allows each state to establish laws regarding nonprofessional staff (classified) to either allow or deny benefits. Why is this important? Currently, there is no state that allows unemployment benefits to nonprofessional staff between and within terms. We do know, however, there was a bill proposed in the 2015 Legislature (SB310) to change Montana Law and allow these individuals unemployment benefits during a scheduled school break. This bill was tabled in Senate Business, Labor, and Economic Affairs Committee on February 23, 2015 and missed the deadline for general bill transmittals.

In order to minimize unemployment compensation claims made during school holidays (i.e. Christmas, spring break, summer vacation, etc.), paraprofessionals, auxiliary personnel, and substitutes should be given written "reasonable assurance" of continuing employment when the next school term begins.

The Unemployment Insurance Law states in Section 39-51-2108 (2) and (3) that personnel cannot receive unemployment benefits from school wages between academic years or terms or during holiday periods if they have been given reasonable assurance of continuing employment when the next school term begins.

If a position is uncertain, consider issuing notice of reasonable assurance. Notice of reasonable assurance is not a guarantee of future employment but a statement that there is a reasonable expectation at the present time that a position will be available for this person. Should the position not be available, the claimant may qualify for retroactive benefits provided a prior claim was made and denied. MSUIP members can find additional information regarding unemployment in the 6000 section of the Montana Education Law Reporter (MELR) on the MTSBA website.

NEWS FROM THE OFFICE OF PUBLIC INSTRUCTION

FY2015 SECOND SEMESTER TR-5 & TR-6 CLAIM FORMS DUE

By **May 24, 2015**, schools must electronically submit their TR-5 and TR-6 claim forms for second semester to the OPI online Pupil Transportation program. Send a signed hard-copy of the forms to your county superintendent.

By **June 1, 2015**, the county superintendent must electronically authorize the TR-5 and TR-6 claim forms for each district. OPI will verify and disburse the approved amount of state reimbursement for second semester on June 26, 2015. The county superintendent should order the payment of the county transportation reimbursement when they receive the electronic state payment report from OPI.

Questions? Contact Donell Rosenthal at OPI at 444-3024 (drosenthal@opi.mt.gov)

SCHOOL NUTRITION FALL 2016 COOPERATIVE BID

The [Fall 2016 OPI Cooperative Purchase Program order form](#) will open on **Wednesday, April 29, 2015 and will close at the end of the business day on Friday, May 22, 2015**. Please make sure to include the signature page as an affirmation of your order. The bid is a dynamic process with deletions and additions occurring each time.

The ABC Committee met during March and sampled many new products, some of which will be added to the order form. They made an effort to include more Made in Montana or local products along with foods having a Child Nutrition label. A few products were removed due to lack of order volume, not meeting federal regulations, and/or discontinuation by the manufacturers.

Please note that the Fall 2016 [OPI Cooperative Purchase](#) program order will continue with the current format. With more information provided on the order form, schools were able to use their funds more efficiently and purchase products that fit into their menus. The program welcomes any new schools that wish to participate and, as always, please contact [Cindy Giese](#), 406-366-9829 if you have questions.



HANDY RESOURCES

Projecting General Fund Reserves

This handy spreadsheet that will help you:

- ✓ Project ending general fund balance based on actual and projected revenue and expenditures during the year.
- ✓ Project operating reserves, excess reserves and fund balance reappropriated for the ensuing year's budget.
- ✓ Determine the level of reserves necessary to maintain a positive cash balance in the ensuing year.

Click on this link: http://opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_5

(Click on the Budgeting Spreadsheets/Worksheets tab, then Projecting General Fund Reserves Spreadsheet)

State Payments to Schools and Cooperatives

OPI posts an electronic Payment Advice on their website each month after it distributes state payments to schools and cooperatives. Click on this link to access the reports for payments made during FY2014-2015:

<http://www.opi.mt.gov/pub/index.php?dir=School%20Finance/Payments/FY2014-15/>

These reports may be useful when you're balancing your cash balances to the county treasurer's report, or if you're trying to project year-end fund balance and need to know about how much you'll be receiving in the coming months through fiscal year end.

2015 LEGISLATIVE SESSION UPDATE — April 24, 2015

BILL NUMBER	DESCRIPTION	STATUS
BILLS SIGNED BY THE GOVERNOR		
HB27 Increase K-12 BASE aid, entitlements, and payments	This bill includes inflationary adjustments to the basic and per-ANB entitlements and Quality Educator, Indian Education for All, Achievement Gap and Data for Achievement components of the general fund funding formula. The inflationary adjustments are 2.33% in FY2016 and 1.79% in FY2017. The bill also authorizes the natural resource development payment (a.k.a. NRD K-12 funding payment) which offsets increases in the BASE property tax levy.	Signed by Governor on Feb. 27. Effective July 1, 2015 (for FY2016 budgets).
HB31 Revise school finance laws	Consists mainly of “clean up” language to clarify (but not change) the calculation of guaranteed tax base aid (GTB). Also allows use of the bus depreciation fund to purchase communications systems and safety devices for school buses.	Signed by Governor on Feb. 13. Effective July 1, 2015
HB47 Appropriate money for youth crisis diversion pilot projects	Appropriates \$1.2 million from the state general fund to DPHHS for the 2016-2017 biennium for grants to up to six licensed children’s mental health providers for the development of mental health crisis diversion pilot projects for youth and requires a report.	Signed by Governor on April 9. Effective July 1, 2015
HB84 Generally revise election laws	<p>This is a comprehensive bill that streamlines the due dates and deadlines for the election process at all levels. Here’s some ways this bill affects school district elections:</p> <ul style="list-style-type: none"> • Candidates for trustee no longer have to collect signatures for their petition. They just have to file the form at least 40 days before election day. • The resolution for calling an election was changed to 70 days prior to election day to be consistent with the requirements for running a mail ballot election. If you’re running a mail ballot election, this will change nothing. If you’re running a polling place election, your trustees must adopt the resolution calling for the election about a month (30 days) earlier than you do now. So, in 2016, the trustees must call for their May election by Feb. 24 (i.e., at their Feb. meeting, rather than March). • The resolution calling for an election must be transmitted to the county election administrator within 3 days after it is adopted (down from 5 days in current law). • Notice of the election must be done between 10 days and 40 days prior to the election by publishing once in a newspaper of general circulation, posting in 3 public places in the district and posting on the district’s website, if the district has a website, for the 10 days prior to the election (you have to do all three). Currently, the posting period is between 20 – 30 days prior to election day. • Ballots must be certified at least 30 days prior to election day. • Trustees can declare election by acclamation and cancel trustee election 30 days prior to election day. • Ballots for a mail ballot election must be mailed no sooner than 20 days and no later than 15 days prior to election day. (Current law is no sooner than 25 days). • Late voter registration applies. The voter must register with the county, then obtain a form from the county which they would bring to the school election so they can obtain a ballot. • Community college elections no longer have to be conducted by the school districts. The county will do them. 	Signed by Governor on Feb. 25. Effective the day after the 2015 statewide general election.

HB87 Eliminate the requirement for a third official school enrollment count	Eliminates the December enrollment count. <i>[Note: this bill affects FY2016 General Fund Budgets, and as such, OPI will recalculate ANB for FY2016 based on the October 2014 and February 2015 enrollment counts only.]</i>	Signed by Governor on Apr. 1. Effective on passage and approval. Applies to school budgets for school years beginning on or after July 1, 2015.
HB157 Extend school district leasing authority	Increases the period for leasing personal property to 7 years and for real property to 15 years.	Signed by Governor on Feb. 27. Effective on passage and approval.
HB162 Revise laws related to the Montana Digital Academy (MTDA)	The bill prohibits a school district from charging a fee to a student who enrolls in a MTDA class that the district requires for graduation. It provides funding for the MTDA through any supplemental fee established by the MTDA that is required to pay for the prorated costs of course delivery that exceed the amount appropriated to the MTDA by the legislature. The fee, which would be paid by the school districts, must be established by the governing board of the MTDA by rule and must be commensurate with the costs of operating the MTDA that exceed the appropriation provided by the legislature.	Signed by Governor on March 30. Effective July 1, 2015.
HB284 Generally revise laws related to bullying	Creates the Bully-Free Montana Act, provides definitions, prohibits bullying of student and clarifies redress.	Signed by Governor on April 21.
SB141 Repeal termination of reemployment provision for certain TRS retired members	Repeals the termination of a provision allowing certain retired teachers, specialists and administrators under the Teachers Retirement System to be reemployed in certain circumstances without being subject to the standard limitations.	Signed by Governor on April 2. Effective on passage and approval.
BILLS IN ENROLLING PROCESS OR TRANSMITTED TO THE GOVERNOR		
HB114 Revise tax increment finance district remittance laws for schools	Requires any tax increment monies remitted to school districts must be used to reduce property taxes.	Returned from Enrolling
HB123 Generally revise public records laws.	Reorganizes Montana's public records laws, updating definitions, clarifying access to public information, providing safety and security exceptions, providing a procedure for public information requests and allowing fees, including special fees for certain information. Coordinated with several other bills.	Sent to Enrolling
HB322 Create education savings accounts for children with disabilities	Creates a Montana special needs education savings account program to be used on behalf of the student for payment for tuition, fees, textbooks, software or other instructional materials or services to a qualified school (defined as a nonpublic school serving any combination of grades K-12), providing responsibilities for parents and OPI.	Transmitted to Governor If signed, effective on passage and approval.
HB356 Revise funding for career and vocational/technical education	Increases the distributions to districts for career and vocational/technical education for the 2017 biennium and establishes requirements related to increases in state funding. Appropriates \$1 million in each year of the biennium.	Transmitted to Governor Effective July 1, 2015, if approved.
HB373 Revise school bonding limit laws	Increases the debit limit for elementary, K-12 and high school districts.	Transmitted to Governor If signed, effective on passage and approval.
HB423 Revise education funding laws related to oil and natural gas production taxes	The bill amends the limit on the amount of oil and natural gas production taxes retained by a school district.	Sent to Enrolling

SB128 Establish decennial school funding study	Establishes a school funding interim commission that would be formed at least once every 10 years to conduct a study of the educational needs and costs related to the basic system of free quality public education pursuant to 20-9-309, MCA.	Transmitted to Governor If signed, effective on passage and approval.
SB157 Generally revise tax reappraisal laws	Revises property tax laws by changing the reappraisal cycle from a six-year cycle to a two-year cycle; adjusting the rates at which the market value of property is taxed to maintain taxable value neutrality between residential, agricultural, commercial, and timber properties on a statewide basis; extending the base period of the data for the valuation of forest land; and revises the property tax assistance programs to allow for more incremental assistance based on income. The changes in taxable value under this bill create a guaranteed tax base aid (GTB) savings beginning in FY 2016. This bill is effective on passage and approval and applies retroactively to TY 2015.	Returned from Enrolling If approved, effective on passage and approval and applies retroactively to tax years beginning after December 31, 2014, and to the reappraisal cycle beginning January 1, 2015.
SB213 Provide for school safety	Extends to June 30, 2019 a school district's ability to transfer funds from any budgeted or non-budgeted fund to the building reserve fund for expenditure for safety and security improvements, after the trustees adopt a school safety plan or emergency operations plan and has certified the plan to OPI.	Transmitted to Governor If signed, effective on passage and approval.
SB249 Generally revise energy performance contracting laws	Establishes criteria for the Dept. of Environmental Quality to use in administration of the energy performance contract program, criteria for qualified energy service providers, and criteria for governmental entities to use in the administration and funding of energy performance contracts.	Transmitted to Governor If signed, applicable to contracts entered into on or after passage and approval.
SB252 Revise K-12 funding laws related to oil and natural gas production taxes	Amends the requirement that school districts receiving oil and natural gas production tax revenue budget a portion of that revenue in the district general fund.	Sent to Enrolling. If approved, effective on passage and approval.
SJ10 Resolution requesting performance audit of data collection by OPI	This is a joint resolution of the Senate and House to request that the Legislative Audit Committee prioritize a performance audit of the school data collection systems and procedures of the Office of Public Instruction.	Returned from Enrolling

STATUS OF BILL IN PROGRESS AND BILLS TO WATCH

HB2 General Appropriations Act	Section E contains the OPI Budget and Early Edge. Does not include an inflationary increase for special education allowable costs.	Passed as amended in House on March 21. All but 2 amendments failed. Referred to Senate Finance & Claims and hearings on March 30, 31 and April 1.
SB260 Revise education funding laws related to oil and gas production taxes	Amends the concentric circles distribution of oil and natural gas production taxes.	Scheduled for 2 nd reading in the Senate and for 3 rd reading in the House on April 24.
SB410 Provide for tax credits for contributions to public and private schools	As amended, will create two new tax credits, one for contributing to a new educational improvement special revenue account or distribution to school districts for new programs, and one for making donations to organizations that would give scholarships to students in private schools. Tax credits are first available for tax year 2015 and will sunset after tax year 2021.	Scheduled for 3 rd reading in the House and 3 rd reading in the Senate on April 24.
HJ23 Interim study of Montana's election process	Calls for an interim study of Montana's election process, including elector eligibility and qualifications, the absentee ballot process, provisional ballots, voter registration, using electronic means for registering to vote and voting, and enforcement and prosecution of complaints of violations of the state's election laws.	Scheduled for 3 rd reading in the Senate on April 24.

BILLS RELATED TO PRIVATIZATION - UNCONSTITUTIONAL		
HB377 Revise laws related to K-12 accreditation standards	Limits the constitutional authority of the board of public education to consider and adopt school accreditation standards; creates an accreditation standards review council; and repeals Montana's common core standards.	Passed House, amended and passed in Senate. Returned to House, where it failed on 2nd reading.
HB433 Providing a tuition tax credit for K-12 education	Creates a credit against taxes for a payment of tuition and fees by a taxpayer to a qualified education provider for an eligible student to attend an elementary or secondary education program offered by a qualified education provider.	Passed in House, heard in Senate Judiciary where it failed on a tie vote.
HB511 Provide tax credits for contributions to scholarship organizations	Allow tax credits for individual and corporate taxpayers for contributions to education improvement organizations and student scholarship organizations.	Heard in House Taxation on March 6; tabled on March 13. Missed transmittal deadline.
HB595 Provide tax credit for higher education expenses	Provides for a tax credit of up to \$1,000 for qualified higher education expenses paid by the taxpayer for themselves, their spouse or their dependents, including tuition, fees and other related expenses to enroll or attend a college, university, vocational school or other postsecondary education institution eligible to participate in a student aid program run by the U.S. Dept. of Education. The education institution does not have to be in Montana.	Heard in House Education on March 16. Missed transmittal deadline.
HB596 Establish public charter schools.	Establishes public charter schools as a means of providing additional educational opportunities. Provides for autonomy of public charter schools through exemption from Title 20, MCA. Establishes a public charter school commission and charter authorizers for overseeing public charter schools. Provides for performance measures, exempts public charter school teachers from state certification requirements, provides funding, etc.	Passed in House. Tabled in Senate Education on April 20.
SB328 Provide for higher education seeded savings accounts	Establishes the "best bet savings account program" which allows parent of newborns in Montana to elect to start a higher education savings account. The state opens and administers the account and matches parental contributions to the account up to \$200. The program is funded with lottery revenues. The savings account may only be used for "qualified higher education expenses" at a public or private educational institution.	Passed in Senate. Tabled in House Education on April 8.
BILLS THAT ARE PROBABLY DEAD		
HB3 Supplemental appropriations	Appropriates money to various state agencies for the fiscal year ending June 30, 2015, include \$9 million to public schools districts for direct state aid payments and \$400,000 in block grant payments.	Missed transmittal deadline. [Amended into HB2]
HB5 Provide for infrastructure development	Creates the "Build Montana Act". Includes appropriations for schools about \$31 million (\$12 million in special revenue funds and \$19 million in G.O. bonds) for all 53 applications for the Quality Schools Grant Program.	Missed transmittal deadline.
HB15 Provide for school facility grant program	Appropriation to Dept. of Commerce for financial assistance to public school facility projects through the Quality Schools Facility Grant Program (\$5,881,000 for 8 projects), emergency grants and planning grants.	Missed transmittal deadline.
HB185 Revise driver license fee allocations to increase traffic education account funding	This bill proposes to increase the percentage of revenues from driver's license fees going into the state traffic education account. OPI then distributes all of the money in the state traffic education account to districts that conduct an approved traffic education program.	Missed transmittal deadline.
HB201 Lower state property tax mills	Lowers the required state equalization mills from 40 mills to 35 mills in tax year 2015 (FY2016). Other existing state general fund revenue would be required to supplant the loss in equalized state support for schools to maintain statutory funding levels for K-12 BASE aid.	Missed transmittal deadline.

HB213 Revise business equipment tax laws	As amended, reduces the taxable value on class 8 property by increasing the exemption amount from \$100,000 to \$500,000. The bill reimburses local governments, schools, etc. for the loss in taxable value. The reimbursement for lost FY2016 revenue would be reimbursed to school districts as a one-time block grant payment of \$2.8 million in FY2017. Ongoing block grant payments of \$4.4 million would begin in FY2017 per 20-9-630, MCA.	Missed transmittal deadline.
HB368 Sunset voter approved property tax levies after a certain period of time	Limits the duration of voter-approved property tax levies to six years. This impacts the general fund, technology fund, building reserve fund (debt service fund is specifically exempted in this bill), and applies to mills imposed in mill levy elections after September 30, 2015. The bill is in conflict with 20-9-353, MCA (general fund over-BASE levy), 20-9-533, MCA (technology fund levy), and 20-9-502, MCA (building reserve levy).	Revived and amended to exclude levies passed under 20-9-353, 20-9-533, and 20-9-502. Passed in House on March 25.
HB451 Revise funding for students with disabilities	Revises the definition of "pupil" for purposes of ANB calculations to include a student with disabilities who has not yet reached 22 years of age by September 10 of the school year.	Probably dead.
HB475 Revise statutory reimbursement schedule for school transportation funding	Changes the funding formula for state and county transportation reimbursement payments to be based on a school district's current year ANB and the statewide average price of regular diesel fuel per gallon. Changed distribution of the payments to 50% by Sept. 1, 25% by March 31 and 25% by June 1.	Heard in House Education on Feb. 16, tabled on Feb. 18. Probably dead – missed transmittal deadline.
SB12 Provide ANB funding for 19 year olds	Changes the definition of "pupil" for purposes of counting ANB to include students 19 years of age or older.	Tabled in House Education on April 8.
SB14 Raise the legal dropout age to 18 years old or upon graduation	Raises the age of compulsory enrollment and attendance to the earliest of a child's 18th birthday, the date of completion of high school graduation requirements, or the date of satisfying the requirements for equivalency of completion of secondary education as provided in 20-7-131, MCA.	Probably dead - - missed transmittal deadline.
SB107 Revise K-12 school district expansion laws	This bill would allow an existing elementary district that is not part of a unified school system or governed by a joint board with a high school district to create a high school solely for the purposes of expanding an elementary district to a K-12 district only if the elementary district's ANB is at 1,000.	Passed the Senate and heard in House Education on March 27. Failed on 3 rd reading in House.
SB250 Expand school transportation funding for academic summer school	Extends pupil transportation reimbursements to cover transportation of students to and from school for the delivery of instruction at any time during the calendar year, including summer school programs.	Heard in Senate Education on Feb. 11. Dead – missed transmittal deadline.

HOW TO LOOK UP BILL INFORMATION

For more information on the bills considered in the 2015 Legislative Session, click on this link:

[http://laws.leg.mt.gov/legprd/law0203w\\$.startup?P_SESS=20151](http://laws.leg.mt.gov/legprd/law0203w$.startup?P_SESS=20151) Select the bill you're interested in and click on Find.

Here you will see the history of action taken on the bill and links to the bill text (and previous versions, if applicable) and fiscal notes.



MASBO EXHIBITOR MEMBERS

RESA4U/Southwest MT School Services Bruce Grubbs bgrubbs@resa4u.org	Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com	Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com
MT Schools Health & Welfare Plan (MSHWP) Sarah Harne sarah-harne@leavitt.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com	Infinite Campus Stephanie Sondrol Stephanie.sondrol@infinitecampus.com
Todd Watkins Consulting Services Todd Watkins Toddwatkinsconsulting101@gmail.com	American Fidelity Assurance Company Debbie Braden Debbie.Braden@americanfidelity.com	TCPN (The Cooperative Purchasing Network) Derek Anderson danderson@tcpn.org
Tyler Technologies Jeff Melugin Jeff.melugin@tylertech.com	Pine Cove Consulting Brandan Bassett bbassett@pinecc.com	Rudd & Company, PLLC Julie Kostelecky, CPA, CVA jkostelecky@ruddco.com
Aesop Substitute Placement Service Jim O'Halloran jim@ohalloran.cc	United Pension Administration Elizabeth Harris upahelp@msn.com	Horace Mann Keith Jorgensen keith.jorgensen@horacemann.com
Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com	VALIC John Wing John.wing@valic.com	Fellon Insurance Services Dale Fellon fellonins@msn.com
Montana Schools Unified Insurance Program Theresia LeSueur tlesueur@mtsba.com	Western States School Program Dave Pillatzke dpillatzke@paynewest.com	Stifel Nicolaus Bryan Stelmack yroybal@stifel.com
MSGIA-WCRRP Shawn Bubb sbubb@mstba.org	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com	CHMS, P.C. Doris Leader, CPA doris@chmspc.com
Klimas Financial Services, Inc. Charles Klimas cklimas@gwnsecurities.com	Edie Barnard Edie Barnard Edie.barnard56@gmail.com	Wipfli/GHG Kim Dare, CPA kdare@wipfli.com

