

By Representative Daly of Boston and Senator Schlosstein, petition of the Massachusetts Teachers Association, Michael J. Daly and Frederic W. Schlosstein, Jr., for legislation to equalize fiscal ability for the support of the public schools. Education.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Five.

AN ACT TO EQUALIZE FISCAL ABILITY FOR THE SUPPORT OF LOCAL PUBLIC SCHOOLS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. *Declaration of Policy.* The General Court finds
2 that the policy of the Commonwealth, declared in Section 1 of
3 Chapter 70 of the General Laws, "to promote the equalization of
4 educational opportunity in the public schools of the Com-
5 monwealth and the equalization of the burden of the cost of
6 school support to the respective cities and towns," has fallen
7 substantially short of achievement. Great disparities in wealth
8 among communities permit some with a low tax effort to
9 support a high level of spending for the education of their
10 children while others must make a much greater tax effort to
11 spend substantially less for their educational programs. The
12 General Court believes that a major shift of the burden of local
13 school support from the towns to the Commonwealth will
14 greatly strengthen the ability of towns to offer equal educational
15 opportunity throughout the Commonwealth. The General Court
16 further believes that a system for measuring the wealth of each
17 community to determine its fair share of school support must
18 take into account each community's total claims on the tax
19 dollar, since ability to raise money for schools depends largely
20 on a town's other expenses. Such a system must, further,
21 measure fiscal capacity by determining a community's wealth
22 per capita, rather than, as in the present formula, wealth per

23 school attending child. Pursuant to the policy of the Com-
24 monwealth to insure equal educational opportunity to every
25 child resident therein, therefore, it is the purpose of this act to
26 revise the formula for distribution of school aid to local
27 communities by (1) increasing the average level of state aid from
28 the present thirty-five percent to fifty percent in 1975, with
29 annual increases to 1981 when average aid will be at seventy-five
30 percent; (2) including in the measure of town's fiscal ability a
31 determination of its total tax effort compared with the average
32 tax effort throughout the commonwealth; (3) measuring a
33 town's relative wealth on the basis of its total population rather
34 than its number of school attending children, and (4) raising the
35 state's financial contribution to the schooling of vocational,
36 elementary, and disadvantaged children.

1 SECTION 2. Section 2 of Chapter 70 of the General Laws is
2 hereby amended by striking out paragraph (c), as most recently
3 amended by Chapter 766 of the acts of 1972, and inserting in
4 place thereof the following paragraph: —

5 (c) "Reimbursable Expenditures", the total amount expend-
6 ed by a city or town during the fiscal year for the support of
7 public schools during said year exclusive of expenditures for
8 transportation, for food, for school service programs, and for
9 capital outlays, after deducting therefrom any receipts for
10 tuition, the proceeds of any invested funds, and grants, gifts and
11 receipts from any other source, to the extent that such receipts
12 are applicable to such expenditures; provided, however, that
13 amount received by a city or town under this chapter as school
14 aid shall not be so deducted. The commissioner of education
15 may, by regulation, further define the expenditures and receipts
16 that may be included hereunder.

1 SECTION 3. Said section 2 of Chapter 70 is hereby further
2 amended by striking out paragraph (d), as appearing in section
3 40 of Chapter 14 of the acts of 1966, and inserting in place
4 thereof the following paragraph: —

5 (d) "School aid percentage", for each city or town, the amount
6 by which one hundred percent exceeds the product, to the
7 nearest one tenth of one percent, of fifty percent times the
8 valuation percentage in school fiscal year 1975 and 1976, forty-

9 five percent times the valuation percentage in school fiscal year
10 1977, forty percent times the valuation percentage in school
11 fiscal year 1978, thirty-five percent times the valuation
12 percentage in school fiscal year 1979, thirty percent times the
13 valuation percentage in school fiscal year 1980, and twenty-five
14 percent times the valuation percentage in school fiscal year 1981,
15 and each school fiscal year thereafter.

1 SECTION 4. Said Section 2 of Chapter 70 is hereby further
2 amended by striking out paragraph (e), as appearing in section 8
3 of chapter 925 of the acts of 1973, and inserting in place thereof
4 the following paragraph:—

5 (e) "Weighted pupil unit", any pupil in any public school,
6 kindergarten through grade twelve inclusive, resident in any city
7 or town, as reported by the superintendent of schools in
8 accordance with the requirements of section two A of chapter
9 seventy-two provided that the following categories of pupils
10 shall be weighted accordingly:

11 (i) All students attending vocational schools as defined in
12 chapter seventy-four shall have a pupil weight of 1.7;

13 (ii) All low income students as defined in this section shall
14 have a pupil weight of 1.1 in school fiscal year 1975, 1.2 in 1976,
15 1.3 in 1977, 1.4 in 1978, 1.5 in 1979 and each year thereafter;

16 (iii) All students attending full-time kindergarten and elemen-
17 tary grades 1-6 shall have a pupil weight of 1.2. All students
18 attending half-day kindergarten programs shall have a pupil
19 weight of .6;

20 (iv) All students with critical deficiencies in basic learning
21 skills as defined in this section shall have a pupil weight of 1.25
22 in fiscal year 1977 and each year thereafter.

23 (v) All other regular public day school pupils shall have a
24 pupil weight of 1.0.

1 SECTION 5. Said section 2 of Chapter 70 is hereby further
2 amended by striking out paragraph (f), as appearing in section 8
3 of chapter 925 of the acts of 1973, and inserting in place thereof
4 the following paragraph:—

5 (f) "Valuation percentage", the proportion to the nearest
6 tenth of one percent which the equalized valuation per capita of
7 the city or town bears to the average equalized valuation per

8 capita for the entire state, provided that in school fiscal year
9 1977 and in each school fiscal year thereafter the valuation
10 percentage shall be the proportion to the nearest tenth of one
11 percent of the sum of the products of nine tenths times the
12 proportion which the equalized valuation per capita of the city
13 or town bears to the average equalized valuation per capita for
14 the entire state plus one tenth times the proportion the equalized
15 total tax rate for the entire state as defined in Chapter fifty-nine
16 bears to the equalized total tax rate of the city or town as
17 defined in Chapter fifty-nine. For the purposes of this section
18 the population of a city or town shall be that enumerated in the
19 most recent official state census conducted by the State
20 Secretary.

1 SECTION 6. Said section 2 of chapter 70 is hereby further
2 amended by inserting after paragraph (f) the following new
3 paragraphs:—

4 (g) "Low income students", all pupils in any public school,
5 kindergarten through grade twelve inclusive, resident in any city
6 or town who are members of families whose head of household
7 reports an adjusted gross income on his resident individual
8 income tax return for the Commonwealth which falls in the
9 lowest decile of all reported personal incomes in the state for
10 families of comparable size.

11 (h) "Students with critical deficiencies in basic learning
12 skills", are pupils in grades 3-12 whose achievement falls 2 years
13 or more below the state norm in reading and/or mathematics
14 and all pupils in kindergarten through grade 2 whose most
15 recent acceptable assessment predicts a serious deficit in reading
16 and/or math by the time the pupil reaches grade 3.

1 SECTION 7. Chapter 70 of the General Laws is hereby
2 amended by striking out section 4 as most recently amended by
3 section 8a of chapter 925 of the acts of 1973 and inserting in
4 place thereof the following Section:—

5 Section 4. Reimbursable expenditures for all weighted pupil
6 units shall be calculated as follows: (1) divide a city or town's
7 reimbursable expenditures by the total number of pupils in its
8 public schools; (2) multiply the result of (1) by the total number
9 of students attending vocational schools, then by the pupil

10 weight assigned under paragraph (e) (i) of section 2; (3) multiply
11 the result of (1) by the total number of low income students, then
12 by the pupil weight assigned under paragraph (e) (ii) of section
13 2; (4) multiply the result of (1) by the total number of
14 elementary, half-time kindergarten, and full-time kindergarten
15 students, then by the pupil weight assigned under paragraph (e)
16 (iii) of section 2; (5) multiply the result of (1) by the total
17 number of students with critical deficiencies in basic learning
18 skills, then by the pupil weight assigned under paragraph (e) (iv)
19 of section 2; (6) multiply the result of (1) by the total number of
20 other regular public day school pupils, then by the pupil weight
21 assigned under paragraph (e) (iii) of section 2; (7) add the results
22 of (2), (3), (4), (5) and (6). The school aid to be paid to each city
23 and town in any year shall be the amount obtained by
24 multiplying its reimbursable expenditures for all weighted pupil
25 units for the last preceding fiscal year by its school aid
26 percentage for such fiscal year; provided, that in determining the
27 amount of such aid the school aid percentage shall not be
28 applied to any portion of reimbursable expenditures for all
29 weighted pupils units above an amount equal to one hundred
30 and ten percent of the average reimbursable expenditures for
31 all weighted pupil units per pupil in net average membership for
32 the state multiplied by the total number of pupils in net average
33 membership in such city or town; and further provided, that in
34 the case of any city or town whose reimbursable expenditures
35 for all weighted pupil units per pupil in net average membership
36 shall fall below eighty percent of the state average of such
37 expenditures, the school aid percentage shall be applied to a
38 figure which is equivalent to eighty percent of the state average
39 reimbursable expenditures for all weighted pupil units per pupil
40 in net average membership; and further provided, however, that
41 no city or town shall receive less aid pursuant to this Chapter
42 than they received for school fiscal year 1974 plus an additional
43 six percent of the aid for said year to be added each year until
44 and including school fiscal year 1977. In determining the
45 amounts paid by the Commonwealth under this section,
46 amounts paid to regional school districts shall be deemed to
47 have been received by each city or town in such district in the
48 same proportion as the expenditures of such district which it is
49 required to pay bear the total expenditures of such district.

1 SECTION 8. Chapter 70 of the General Laws is hereby
2 further amended by inserting after section 7 the following
3 section: —

4 *Section 8.* School aid paid to a city or town pursuant to this
5 Chapter shall be deposited with the treasurer of the city or town
6 to be held in a separate account and expended by the school
7 committee for reimbursable expenditures without further ap-
8 propriation.

1 SECTION 9. Chapter 74 of the General Laws is hereby
2 amended by striking out section 9, as appearing in chapter 791
3 of the acts of 1967, and inserting in place thereof the following
4 section: —

5 *Section 9.* Expenses incurred by cities, towns or regional
6 school districts for maintaining approved local or district or
7 regional school district independent distributive occupations,
8 industrial, agricultural, household arts or practical nurse
9 training schools, shall be reimbursable expenses for the purposes
10 of Chapter 70.

1 SECTION 10. Section 2a of chapter 72 is hereby amended by
2 inserting after clause 7 the following clauses: —

3 *eighth.* Low income students as defined in section two (g) of
4 chapter seventy. The commissioner of the department of
5 corporations and taxation shall certify to each superintendent by
6 October first of each school fiscal year the number of such low
7 income students resident in the city or town.

8 *ninth.* Students with critical deficiencies in basic learning skills
9 as defined in section two (h) of chapter seventy. Students in
10 kindergarten through grades 12 whose achievement or predicted
11 achievement falls 2 grades or more below state wide norms in
12 reading and/or math.

1 SECTION 11. The commissioner of the department of
2 corporations and taxation shall promulgate such regulations and
3 include on the Massachusetts resident individual income tax
4 return such items as he deems necessary to implement the
5 provisions of clause *eighth* of section 2a of chapter seventy-two.

1 SECTION 12. Chapter fifty-eight is hereby amended by
2 striking out Section 18A and inserting in place thereof the
3 following section: —

4 *Section 18A.* The state treasurer, upon certification of the
5 commission, shall annually distribute to the several cities, towns,
6 and regional school district from the General Fund the full
7 amount required to be distributed under chapter seventy. Such
8 amounts shall be distributed from time to time as determined by
9 the commission, provided that one quarter of the amount
10 estimated to be due is paid on August fifteenth and one quarter
11 of the amount estimated to be due is paid on December fifteenth
12 of each fiscal year. A third payment shall be made on April
13 fifteenth and such payment, together with the payments
14 previously made, shall equal seventy-five percent of the amount
15 certified by the commissioner of education to be due. A final
16 payment shall be made on June fifteenth.

The first part of the report is devoted to a general
 description of the country and its resources. It
 is followed by a detailed account of the
 various industries and occupations of the
 people. The report then proceeds to a
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