

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 141

By: Seifried

AS INTRODUCED

An Act relating to schools; amending 70 O.S. 2021, Section 3-160, which relates to implementation of a state student record system; modifying name of system; directing the State Board of Education to issue a request for proposals for the selection of a statewide student information system by certain date; adding certain system compliance elements; directing certain systems to be used by school districts until certain date; authorizing the State Department of Education to define certain requirements until certain date; directing the Board to procure certain system by certain date; specifying use of system; directing the Department to implement certain system by certain date; directing the Department to provide certain assistance and training; amending 70 O.S. 2021, Section 18-116, which relates to forfeiture or withholding of State Aid; updating statutory language; making language gender neutral; directing certain forfeiture of State Aid for certain noncompliance until certain date; requiring school districts to use certain student information system beginning on certain date; amending 70 O.S. 2021, Section 18-200.1, as amended by Section 1, Chapter 280, O.S.L. 2023 (70 O.S. Supp. 2024, Section 18-200.1), which relates to the State Aid Formula; modifying calculation of certain per pupil revenue; removing language providing certain calculation of Foundation Program; directing the Department to implement certain student information system by certain date; updating statutory references; updating statutory language; providing an effective date; and declaring an emergency.

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BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 70 O.S. 2021, Section 3-160, is amended to read as follows:

Section 3-160. A. In developing and implementing a state student ~~record~~ information system, as required in ~~Subsection~~ subsection E of Section 18-200.1 of this title, and as needed to comply with the tracking and reporting requirements of the Elementary and Secondary Education Act of 1965 (ESEA), P.L. No. 114-95, as reauthorized by the Every Student Succeeds Act (ESSA) ~~of~~ 2015, the State Department of Education State Board of Education by November 1, 2025, shall construct the issue a request for proposals for the selection of a statewide student information system to. The system shall contain the following elements and comply with the following standards and compliance capabilities:

1. Extensible Markup Language (XML), which defines common data formats used during communication between disparate systems;
2. Web services protocol developed by the World Wide Web Consortium, which enables systems that are physically separated but connected to the Internet to be combined to permit complex operations;

1 3. Schools Interoperability Framework (SIF) version ~~1.5~~ 4.3  
2 specifications, or any updated versions of the specifications, which  
3 enable school district software management systems to communicate  
4 with each other. The student ~~record~~ information system shall  
5 include, but not be limited to, the specifications for course  
6 identifiers, state standard formatting, content formatting, and  
7 assessment formatting specification;

8 4. United States Department of Education ED Facts data exchange  
9 guidelines with data elements capable of providing reporting on  
10 federal educational programs; ~~and~~

11 5. Defined state data codes to ensure consistent reporting from  
12 school districts including, but not limited to, data codes for  
13 course identifiers, entries, gains, and losses. Current data codes  
14 for teacher certification and the Oklahoma Cost Accounting System  
15 shall be extended to match other defined data codes; and

16 6. The Student Data Accessibility, Transparency and  
17 Accountability Act of 2013 created pursuant to Section 3-168 of this  
18 title.

19 B. ~~Any~~ Until July 1, 2027, any student information system and  
20 any instructional management system used by school districts in ~~the~~  
21 this state shall comply with the Extensible Markup Language (XML)  
22 standards and the Schools Interoperability Framework (SIF) version  
23 ~~1.5~~ 4.3 specifications, or any updated versions of the  
24 specifications.

1 C. The Until July 1, 2027, the State Department of Education  
2 shall have the authority to define requirements for the submission  
3 of data elements in compliance with the Schools Interoperability  
4 Framework (SIF) version ~~1.5~~ 4.3, or any updated versions of the  
5 specifications, for the student information systems and  
6 instructional management systems used by school districts statewide  
7 in compliance with state and federal statutes.

8 D. 1. By March 1, 2026, the State Board of Education shall  
9 procure a statewide student information system which all school  
10 districts in this state shall use for school district operations and  
11 the reporting of enrollment data by school sites and school  
12 districts, the administration of the Oklahoma School Testing Program  
13 Act, the collection of appropriate and necessary data pursuant to  
14 the Oklahoma Educational Indicators Program, establishing a student  
15 mobility rate, allocation of the State Aid Formula, and midyear  
16 adjustments in funding for student growth.

17 2. By July 1, 2027, the State Department of Education shall  
18 implement the procured statewide student information system. Prior  
19 to full implementation, the Department shall provide project  
20 management, data conversion assistance, and training to appropriate  
21 school district personnel in the use of the statewide student  
22 information system.

23 SECTION 2. AMENDATORY 70 O.S. 2021, Section 18-116, is  
24 amended to read as follows:

1 Section 18-116. A. Any school district which willfully  
2 operates school buses contrary to the rules and regulations  
3 prescribed by the State Board of Education shall forfeit its State  
4 Aid for the time of noncompliance. All State Aid funds shall be  
5 withheld from any school district that does not comply with the  
6 standards of the State Board of Education for accrediting.

7 B. Any school district that willfully pays a teacher less than  
8 the minimum salary required by law including the five percent (5%)  
9 increments for special education or alternative education shall  
10 forfeit a portion of its State Aid equal to the amount that the  
11 teacher was underpaid. The amount to be forfeited shall be deducted  
12 from the State Aid payment following confirmation of the  
13 underpayment by the State Department of Education.

14 C. 1. No more than fifty percent (50%) of the funds  
15 apportioned to school districts under the provisions of this ~~article~~  
16 section shall be paid by the state unless and until there has been  
17 filed with the State Board of Education on forms prescribed by such  
18 Board an itemized sworn account of the expenditures and revenues of  
19 the school district during the next preceding fiscal year and a  
20 teacher personnel report for the current year.

21 2. All State Aid paid to a district whose district budget, as  
22 filed with the Office of the State Auditor and Inspector, shows that  
23 the appropriations of the district, plus the State Aid and other  
24 cash funds for which the district qualifies, will not enable it to

1 maintain a full term of school as defined by this ~~article~~ section,  
2 shall be credited against the State Aid of the district or districts  
3 to which the first district shall be annexed, if annexation is  
4 required. It is intended that the balance of any unexpended State  
5 Aid or other revenue originally allocated to an annexed district  
6 shall be paid to the receiving district.

7 D. School districts receiving State Aid shall not spend any of  
8 these funds except by regularly issued warrants. The warrants shall  
9 be issued against properly approved encumbrances in the manner  
10 provided by law. All encumbrances shall be approved by the board of  
11 education of the school district at a regular meeting or a special  
12 meeting called for that purpose. All original copies of  
13 encumbrances as represented by purchase orders, shall be filed in  
14 either numerical or alphabetical order, with the original paid  
15 invoice or invoices attached, accompanied by a signed and dated  
16 receiving copy verifying receipt of goods or services. It shall be  
17 unlawful to register or pay the warrant unless such warrant conforms  
18 to the statutes regulating the allowance and issuance thereof. ~~Said~~  
19 The school district treasurer shall purchase, by treasurer's check,  
20 all warrants issued.

21 E. All board of education members, employees, or other  
22 officials of school districts required to make reports to the State  
23 Board of Education or other agencies under the provisions of this  
24 ~~article~~ section, and all persons lawfully charged with the duty of

1 making records of original entry, such as teachers' registers,  
2 transportation records, and financial records, which form the basis,  
3 in whole or in part, of ~~said~~ the reports, shall exercise the highest  
4 degree of diligence, accuracy, and good faith in making ~~said~~ the  
5 records and reports reflect the truth. Teachers' registers shall be  
6 marked daily in ink, by the teacher or principal in charge of rooms  
7 or groups of pupils. Provided, the State Board of Education may  
8 authorize alternate systems of accounting for pupils' attendance in  
9 districts using data processing methods.

10 F. The State Board of Education shall revoke the certificate of  
11 any teacher, principal, or superintendent who knowingly or willfully  
12 violates any of the provisions of this ~~article~~ section.

13 G. Any official involved in the execution of this ~~article~~  
14 section who shall fail or refuse to carry out any of the provisions  
15 thereof shall be liable on his or her official bond, if any, for the  
16 monetary damages resulting from ~~said~~ the failure to act, and in  
17 addition thereto shall be subject to removal from office for neglect  
18 of duty under the provisions of law relating to the removal of  
19 public officials.

20 H. Any person or firm who shall knowingly or willfully violate  
21 any of the provisions of this ~~article~~ section shall be guilty of a  
22 misdemeanor. Any public official or public employee violating any  
23 of the provisions of this ~~article~~ section shall be subject to the  
24 penalties for a misdemeanor and in addition thereto shall forfeit

1 his or her position or office. Any officer or employee of the State  
2 Board of Education who knowingly or willfully apports or  
3 disburses any monies appropriated by this ~~article~~ section contrary  
4 to the provisions of this ~~article~~ section shall be subject to the  
5 penalties for a misdemeanor and in addition shall forfeit his or her  
6 office or position.

7 I. The State Board of Education shall prescribe the form of all  
8 records, reports, and applications for State Aid necessary ~~to~~ for  
9 the proper administration of this ~~article~~ section, and it shall be  
10 the duty of all, school district superintendents, and boards of  
11 education of school districts to make such reports fully and  
12 completely at the time and in the manner prescribed by the State  
13 Board of Education. The State Board of Education shall also have  
14 authority and it shall be its duty to promulgate rules and  
15 regulations, not inconsistent with the provisions hereof, relative  
16 to the distribution of funds and for the administration of this  
17 ~~article~~ section. Such regulations and rules shall apply alike to  
18 all school districts.

19 J. ~~Any~~ Until July 1, 2027, any school district that is not in  
20 compliance with the standards and requirements established by the  
21 State Board of Education related to the state student ~~record~~  
22 information system as provided in Section 3-160 of this title shall  
23 forfeit its State Aid for the time of noncompliance. Beginning July  
24 1, 2027, each school district in this state shall use a statewide



1 student information system selected by the Board pursuant to Section  
2 3-160 of this title.

3 SECTION 3. AMENDATORY 70 O.S. 2021, Section 18-200.1, as  
4 amended by Section 1, Chapter 280, O.S.L. 2023 (70 O.S. Supp. 2024,  
5 Section 18-200.1), is amended to read as follows:

6 Section 18-200.1. A. Beginning with the 2022-2023 school year,  
7 and each school year thereafter, each school district shall have its  
8 initial allocation of State Aid calculated based on the state  
9 dedicated revenues actually collected during the preceding fiscal  
10 year, the adjusted assessed valuation of the preceding year, and the  
11 weighted average daily membership (ADM) for the school district of  
12 the preceding school year. Each school district shall submit the  
13 following data based on the first nine (9) weeks, to be used in the  
14 calculation of the average daily membership of the school district:

- 15 1. Student enrollment by grade level;
- 16 2. Pupil category counts; and
- 17 3. Transportation supplement data.

18 On or before December 30, the State Department of Education  
19 shall determine each school district's current year allocation  
20 pursuant to subsection D of this section. The State Department of  
21 Education shall complete an audit, using procedures established by  
22 the Department, of the student enrollment by grade level data, pupil  
23 category counts, and transportation supplement data to be used in  
24 the State Aid Formula pursuant to subsection D of this section by

1 December 1 and by January 15 shall notify each school district of  
2 the district's final State Aid allocation for the current school  
3 year. The January payment of State Aid and each subsequent payment  
4 for the remainder of the school year shall be based on the final  
5 State Aid allocation as calculated in subsection D of this section.  
6 Except for reductions made due to the assessment of penalties by the  
7 State Department of Education according to law, the January payment  
8 of State Aid and each subsequent payment for the remainder of the  
9 school year shall not decrease by an amount more than the amount  
10 that the current chargeable revenue increases for that district.

11 B. The State Department of Education shall retain not less than  
12 one and one-half percent (1 1/2%) of the total funds appropriated  
13 for financial support of schools, to be used to make midyear  
14 adjustments in State Aid and which shall be reflected in the final  
15 allocations. If the amount of appropriated funds, including the one  
16 and one-half percent (1 1/2%) retained, remaining after January 1 of  
17 each year is not sufficient to fully fund the final allocations, the  
18 Department shall recalculate each school district's remaining  
19 allocation pursuant to subsection D of this section using the  
20 reduced amount of appropriated funds.

21 C. On and after July 1, 1997, the amount of State Aid each  
22 district shall receive shall be the sum of the Foundation Aid, the  
23 Salary Incentive Aid, and the Transportation Supplement, as adjusted  
24 pursuant to the provisions of subsection G of this section and

1 Section 18-112.2 of this title; provided, no district having per  
2 pupil revenue in excess of three hundred percent (300%) of the  
3 average per pupil revenue of all districts shall receive any State  
4 Aid or Supplement in State Aid.

5 The July calculation of per pupil revenue shall be determined by  
6 dividing the district's second preceding year's total weighted  
7 average daily membership (ADM) into the district's second preceding  
8 year's total revenues excluding federal revenue, insurance loss  
9 payments, reimbursements, recovery of overpayments and refunds,  
10 unused reserves, prior expenditures recovered, prior year surpluses,  
11 and less the amount of any transfer fees paid in that year.

12 The December calculation of per pupil revenue shall be  
13 determined by dividing the district's preceding year's total  
14 weighted average daily membership (ADM) into the district's  
15 preceding year's total revenues excluding federal revenue, insurance  
16 loss payments, reimbursements, recovery of overpayments and refunds,  
17 unused reserves, prior expenditures recovered, prior year surpluses,  
18 and less the amount of any transfer fees paid in that year.

19 D. For the 1997-98 school year, and each school year  
20 thereafter, Foundation Aid, the Transportation Supplement, and  
21 Salary Incentive Aid shall be calculated as follows:

22 1. Foundation Aid shall be determined by subtracting the amount  
23 of the Foundation Program Income from the cost of the Foundation  
24 Program and adding to this difference the Transportation Supplement.

1 a. The Foundation Program shall be a district's higher  
2 weighted average daily membership based on the first  
3 nine (9) weeks of the current school year or the  
4 preceding school year of a school district, as  
5 determined by the provisions of subsection A of  
6 Section 18-201.1 of this title and paragraphs 1, 2, 3,  
7 and 4 of subsection B of Section 18-201.1 of this  
8 title, multiplied by the Base Foundation Support  
9 Level. ~~However, for the portion of weighted~~  
10 ~~membership derived from nonresident, transferred~~  
11 ~~pupils enrolled in online courses, the Foundation~~  
12 ~~Program shall be a district's weighted average daily~~  
13 ~~membership of the preceding school year or the first~~  
14 ~~nine (9) weeks of the current school year, whichever~~  
15 ~~is greater, as determined by the provisions of~~  
16 ~~subsection A of Section 18-201.1 of this title and~~  
17 ~~paragraphs 1, 2, 3, and 4 of subsection B of Section~~  
18 ~~18-201.1 of this title, multiplied by the Base~~  
19 ~~Foundation Support Level.~~

20 b. The Foundation Program Income shall be the sum of the  
21 following:

- 22 (1) ~~The~~ the adjusted assessed valuation of the  
23 current school year of the school district, minus  
24 the previous year protested ad valorem tax  
25

1 revenues held as prescribed in Section 2884 of  
2 Title 68 of the Oklahoma Statutes, multiplied by  
3 the mills levied pursuant to subsection (c) of  
4 Section 9 of Article X of the Oklahoma  
5 Constitution, if applicable, as adjusted in  
6 subsection (c) of Section 8A of Article X of the  
7 Oklahoma Constitution. For purposes of this  
8 subsection, the "adjusted assessed valuation of  
9 the current school year" shall be the adjusted  
10 assessed valuation on which tax revenues are  
11 collected during the current school year, ~~and~~

12 (2) ~~Seventy-five~~ seventy-five percent (75%) of the  
13 amount received by the school district from the  
14 proceeds of the county levy during the preceding  
15 fiscal year, as levied pursuant to subsection (b)  
16 of Section 9 of Article X of the Oklahoma  
17 Constitution, ~~and~~

18 (3) motor vehicle collections, ~~and~~

19 (4) gross production tax, ~~and~~

20 (5) state apportionment, and

21 (6) R.E.A. tax.

22 The items listed in divisions (3), (4), (5), and (6)  
23 of this subparagraph shall consist of the amounts  
24 actually collected from such sources during the

preceding fiscal year calculated on a per capita basis  
on the unit provided for by law for the distribution  
of each such revenue.

2. The Transportation Supplement shall be equal to the average  
daily haul times the per capita allowance times the appropriate  
transportation factor.

a. The average daily haul shall be the number of children  
in a district who are legally transported and who live  
one and one-half (1 1/2) miles or more from school.

b. The per capita allowance shall be determined using the  
following chart:

	PER CAPITA		PER CAPITA	
DENSITY FIGURE	ALLOWANCE	DENSITY FIGURE	ALLOWANCE	
.3000 - .3083	\$167.00	.9334 - .9599	\$99.00	
.3084 - .3249	\$165.00	.9600 - .9866	\$97.00	
.3250 - .3416	\$163.00	.9867 - 1.1071	\$95.00	
.3417 - .3583	\$161.00	1.1072 - 1.3214	\$92.00	
.3584 - .3749	\$158.00	1.3215 - 1.5357	\$90.00	
.3750 - .3916	\$156.00	1.5358 - 1.7499	\$88.00	
.3917 - .4083	\$154.00	1.7500 - 1.9642	\$86.00	
.4084 - .4249	\$152.00	1.9643 - 2.1785	\$84.00	
.4250 - .4416	\$150.00	2.1786 - 2.3928	\$81.00	
.4417 - .4583	\$147.00	2.3929 - 2.6249	\$79.00	
.4584 - .4749	\$145.00	2.6250 - 2.8749	\$77.00	

1	.4750 - .4916	\$143.00	2.8750 - 3.1249	\$75.00
2	.4917 - .5083	\$141.00	3.1250 - 3.3749	\$73.00
3	.5084 - .5249	\$139.00	3.3750 - 3.6666	\$70.00
4	.5250 - .5416	\$136.00	3.6667 - 3.9999	\$68.00
5	.5417 - .5583	\$134.00	4.0000 - 4.3333	\$66.00
6	.5584 - .5749	\$132.00	4.3334 - 4.6666	\$64.00
7	.5750 - .5916	\$130.00	4.6667 - 4.9999	\$62.00
8	.5917 - .6133	\$128.00	5.0000 - 5.5000	\$59.00
9	.6134 - .6399	\$125.00	5.5001 - 6.0000	\$57.00
10	.6400 - .6666	\$123.00	6.0001 - 6.5000	\$55.00
11	.6667 - .6933	\$121.00	6.5001 - 7.0000	\$53.00
12	.6934 - .7199	\$119.00	7.0001 - 7.3333	\$51.00
13	.7200 - .7466	\$117.00	7.3334 - 7.6667	\$48.00
14	.7467 - .7733	\$114.00	7.6668 - 8.0000	\$46.00
15	.7734 - .7999	\$112.00	8.0001 - 8.3333	\$44.00
16	.8000 - .8266	\$110.00	8.3334 - 8.6667	\$42.00
17	.8267 - .8533	\$108.00	8.6668 - 9.0000	\$40.00
18	.8534 - .8799	\$106.00	9.0001 - 9.3333	\$37.00
19	.8800 - .9066	\$103.00	9.3334 - 9.6667	\$35.00
20	.9067 - .9333	\$101.00	9.6668 or more	\$33.00

21           c.     The formula transportation factor shall be 2.0.

22           3.     Salary Incentive Aid shall be determined as follows:

23           a.     Multiply the Incentive Aid guarantee by the district's  
24                     higher weighted average daily membership based on the

1 first nine (9) weeks of the current school year or the  
2 preceding school year of a school district, as  
3 determined by the provisions of subsection A of  
4 Section 18-201.1 of this title and paragraphs 1, 2, 3,  
5 and 4 of subsection B of Section 18-201.1 of this  
6 title.

7 b. Divide the district's adjusted assessed valuation of  
8 the current school year minus the previous year's  
9 protested ad valorem tax revenues held as prescribed  
10 in Section 2884 of Title 68 of the Oklahoma Statutes,  
11 by one thousand (1,000) and subtract the quotient from  
12 the product of subparagraph a of this paragraph. The  
13 remainder shall not be less than zero (0).

14 c. Multiply the number of mills levied for general fund  
15 purposes above the fifteen (15) mills required to  
16 support Foundation Aid pursuant to division (1) of  
17 subparagraph b of paragraph 1 of this subsection, not  
18 including the county four-mill levy, by the remainder  
19 of subparagraph b of this paragraph. The product  
20 shall be the Salary Incentive Aid of the district.

21 E. By ~~June 30, 1998~~ July 1, 2027, the State Department of  
22 Education shall ~~develop and the Department and all school districts~~  
23 ~~shall have implemented~~ implement a student ~~identification~~  
24 information system which is consistent with the provisions of



1 subsections D and E of Section 3111 of Title 74 of the Oklahoma  
2 Statutes. The student ~~identification~~ information system shall be  
3 used specifically for the purpose of reporting enrollment data by  
4 school sites and by school districts, the administration of the  
5 Oklahoma School Testing Program Act, the collection of appropriate  
6 and necessary data pursuant to the Oklahoma Educational Indicators  
7 Program, determining student enrollment, establishing a student  
8 mobility rate, allocation of the State Aid Formula, and midyear  
9 adjustments in funding for student growth. ~~This enrollment~~  
10 Enrollment data shall be submitted to the State Department of  
11 Education in accordance with rules promulgated by the State Board of  
12 Education. Funding for the ~~development~~, implementation, personnel  
13 training, and maintenance of the student ~~identification~~ information  
14 system shall be set out in a separate line item in the allocation  
15 section of the appropriation bill for the State Board of Education  
16 for each year.

17 F. 1. In the event that ad valorem taxes of a school district  
18 are determined to be uncollectible because of bankruptcy, clerical  
19 error, or a successful tax protest, and the amount of such taxes  
20 deemed uncollectible exceeds Fifty Thousand Dollars (\$50,000.00) or  
21 an amount greater than twenty-five percent (25%) of ad valorem taxes  
22 per tax year, or the valuation of a district is lowered by order of  
23 the State Board of Equalization, the school district's State Aid,  
24 for the school year that such ad valorem taxes are calculated in the

1 State Aid Formula, shall be determined by subtracting the net  
2 assessed valuation of the property upon which taxes were deemed  
3 uncollectible from the assessed valuation of the school district and  
4 the state. Upon request of the local board of education, it shall  
5 be the duty of the county assessor to certify to the Director of  
6 Finance of the State Department of Education the net assessed  
7 valuation of the property upon which taxes were determined  
8 uncollectible.

9 2. In the event that the amount of funds a school district  
10 receives for reimbursement from the Ad Valorem Reimbursement Fund is  
11 less than the amount of funds claimed for reimbursement by the  
12 school district due to insufficiency of funds as provided in Section  
13 193 of Title 62 of the Oklahoma Statutes, then the school district's  
14 assessed valuation for the school year that such ad valorem  
15 reimbursement is calculated in the State Aid Formula shall be  
16 adjusted accordingly.

17 G. 1. Notwithstanding the provisions of Section 18-112.2 of  
18 this title, a school district shall have its State Aid reduced by an  
19 amount equal to the amount of carryover in the general fund of the  
20 district as of June 30 of the preceding fiscal year, that is in  
21 excess of the following standards for two (2) consecutive years:

22	Total Amount of	Amount of
23	General Fund Collections,	General Fund
24	Excluding Previous Year	Balance

	Cash Surplus as of June 30	Allowable
1		
2	Less than \$1,000,000	48%
3	\$1,000,000 - \$2,999,999	42%
4	\$3,000,000 - \$3,999,999	36%
5	\$4,000,000 - \$4,999,999	30%
6	\$5,000,000 - \$5,999,999	24%
7	\$6,000,000 - \$7,999,999	22%
8	\$8,000,000 - \$9,999,999	19%
9	\$10,000,000 or more	17%

10       2. By February 1 the State Department of Education shall send  
11 by certified mail, with return receipt requested, to each school  
12 district superintendent, auditor, and regional accreditation officer  
13 a notice of and calculation sheet reflecting the general fund  
14 balance penalty to be assessed against that school district.  
15 Calculation of the general fund balance penalty shall not include  
16 federal revenue. Within thirty (30) days of receipt of this written  
17 notice the school district shall submit to the Department a written  
18 reply either accepting or protesting the penalty to be assessed  
19 against the district. If protesting, the school district shall  
20 submit with its reply the reasons for rejecting the calculations and  
21 documentation supporting those reasons. The Department shall review  
22 all school district penalty protest documentation and notify each  
23 district by March 15 of its finding and the final penalty to be

1 assessed to each district. General fund balance penalties shall be  
2 assessed to all school districts by April 1.

3 3. Any school district which receives proceeds from a tax  
4 settlement or a Federal Emergency Management Agency settlement  
5 during the last two (2) months of the preceding fiscal year shall be  
6 exempt from the penalties assessed in this subsection, if the  
7 penalty would occur solely as a result of receiving funds from the  
8 tax settlement.

9 4. Any school district which receives an increase in State Aid  
10 because of a change in Foundation Aid and/or Salary Incentive Aid  
11 factors during the last two (2) months of the preceding fiscal year  
12 shall be exempt from the penalties assessed in this subsection, if  
13 the penalty would occur solely as a result of receiving funds from  
14 the increase in State Aid.

15 5. If a school district does not receive Foundation Aid and/or  
16 Salary Incentive Aid during the preceding fiscal year, the State  
17 Board of Education may waive the penalty assessed in this subsection  
18 if the penalty would result in a loss of more than forty percent  
19 (40%) of the remaining State Aid to be allocated to the school  
20 district between April 1 and the remainder of the school year and if  
21 the Board determines the penalty will cause the school district not  
22 to meet remaining financial obligations.

23 6. Any school district which receives gross production revenue  
24 apportionment during the 2002-2003 school year or in any subsequent

1 school year that is greater than the gross production revenue  
2 apportionment of the preceding school year shall be exempt from the  
3 penalty assessed in this subsection, if the penalty would occur  
4 solely as a result of the gross production revenue apportionment, as  
5 determined by the State Board of Education.

6 7. Beginning July 1, 2003, school districts that participate in  
7 consolidation or annexation pursuant to the provisions of the  
8 Oklahoma School Consolidation and Annexation Act shall be exempt  
9 from the penalty assessed in this subsection for the school year in  
10 which the consolidation or annexation occurs and for the next three  
11 (3) fiscal years.

12 8. Any school district which receives proceeds from a sales tax  
13 levied by a municipality pursuant to Section 22-159 of Title 11 of  
14 the Oklahoma Statutes or proceeds from a sales tax levied by a  
15 county pursuant to Section 1370 of Title 68 of the Oklahoma Statutes  
16 during the 2003-2004 school year or the 2004-2005 school year shall  
17 be exempt from the penalties assessed in this subsection, if the  
18 penalty would occur solely as a result of receiving funds from the  
19 sales tax levy.

20 9. Any school district which has an amount of carryover in the  
21 general fund of the district in excess of the limits established in  
22 paragraph 1 of this subsection during the fiscal years beginning  
23 July 1, 2020, July 1, 2021, July 1, 2022, and July 1, 2023, shall  
24

1 not be assessed a general fund balance penalty as provided for in  
2 this subsection.

3 10. For purposes of calculating the general fund balance  
4 penalty, the terms "carryover" and "general fund balance" shall not  
5 include federal revenue.

6 H. In order to provide startup funds for the implementation of  
7 early childhood programs, State Aid may be advanced to school  
8 districts that initially start early childhood instruction at a  
9 school site. School districts that desire such advanced funding  
10 shall make application to the State Department of Education no later  
11 than September 15 of each year and advanced funding shall be awarded  
12 to the approved districts no later than October 30. The advanced  
13 funding shall not exceed the per pupil amount of State Aid as  
14 calculated in subsection D of this section per anticipated Head  
15 Start eligible student. The total amount of advanced funding shall  
16 be proportionately reduced from the monthly payments of the  
17 district's State Aid payments during the last six (6) months of the  
18 same fiscal year.

19 I. 1. Beginning July 1, 1996, the Oklahoma Tax Commission,  
20 notwithstanding any provision of law to the contrary, shall report  
21 monthly to the State Department of Education the monthly  
22 apportionment of the following information:

- 23 a. the assessed valuation of property,
- 24 b. motor vehicle collections,

1 c. R.E.A. tax collected, and

2 d. gross productions tax collected.

3 2. Beginning July 1, 1997, the ~~State Auditor and Inspector's~~  
4 Office of the State Auditor and Inspector, notwithstanding any  
5 provision of law to the contrary, shall report monthly to the State  
6 Department of Education the monthly apportionment of the proceeds of  
7 the county levy.

8 3. Beginning July 1, 1996, the Commissioners of the Land  
9 Office, notwithstanding any provision of law to the contrary, shall  
10 report monthly to the State Department of Education the monthly  
11 apportionment of state apportionment.

12 4. Beginning July 1, 1997, the county treasurers' offices,  
13 notwithstanding any provision of law to the contrary, shall report  
14 monthly to the State Department of Education the ad valorem tax  
15 protest amounts for each county.

16 5. The information reported by the Tax Commission, the ~~State~~  
17 ~~Auditor and Inspector's~~ Office of the State Auditor and Inspector,  
18 the county treasurers' offices, and the Commissioners of the Land  
19 Office, pursuant to this subsection shall be reported by a school  
20 district on forms developed by the State Department of Education.

21 SECTION 4. This act shall become effective July 1, 2025.

22 SECTION 5. It being immediately necessary for the preservation  
23 of the public peace, health, or safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

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