

## CCS SCS SB 81 -- EDUCATION

This bill changes the laws regarding the nonresident entertainer and professional athletic team member income tax, fine arts education, and school funding.

### NONRESIDENT ENTERTAINER AND PROFESSIONAL ATHLETIC TEAM MEMBER INCOME TAX

The bill specifies that the nonresident entertainer and professional athletic team member income tax will not apply to any person making an educational presentation at a conference or other similar program that provides professional or technical education.

### FINE ARTS EDUCATION

Beginning in Fiscal Year 2013, the Office of Quality Schools within the Department of Elementary and Secondary Education may ensure that each regional professional development center provides professional development educational assistance for fine arts. The emphasis for assistance may include acting as a resource for school districts; working with districts in staff development and curriculum issues related to fine arts education and integration; collaborating with regional office of professional development personnel and other regional personnel; coordinating services available from other entities involved in fine arts education and integration; assisting and supporting districts in providing fine arts education and the integration of the arts; and contributing to the development and implementation of in-service training that responds to the needs of arts specialists and other educators regarding the needs of Missouri students in fine arts and the integration of the arts.

### SCHOOL FUNDING

Currently, a school district may transfer unrestricted funds from its capital projects fund to its incidental fund when the fiscal year end balance in the combined incidental and teachers' funds would be less than 10% without the transfer. The bill specifies that if the sum of the combined balances in a school's incidental fund and teachers' fund at the fiscal year end is less than 20% of the sum of the district's expenses from those funds for the fiscal year just ended, the district may transfer to its incidental fund an amount up to and including the amount of the unrestricted balance in its capital projects fund on June 30. Any funds originating from a general obligation bond must be considered restricted funds and cannot be transferred to the school's incidental fund.

A provision is repealed regarding an increase in state funding if summer school attendance decreases by 25% as compared to the daily attendance at summer school in the 2005-2006 school year.

The bill contains an emergency clause for the provisions regarding school funding.