

CREATE AUTHORITY FOR SCHOOL DISTRICTS TO CHOOSE A LOCAL OPTION SALES TAX TO FUND SCHOOLS IN LIEU OF PROPERTY TAX LEVIES

WHEREAS, public education is a fundamental pillar of our society and is essential for the development of our children and the future of our community; and

WHEREAS, the funding of public schools is a priority that requires adequate and stable financial support to ensure high-quality education for all students; and

WHEREAS, state funding for public schools has been insufficient to meet the growing needs and challenges faced by our educational institutions, and property taxpayers are seeking relief; and

WHEREAS, local communities should have the flexibility to address their unique educational needs and priorities by generating additional revenue through local means; and

WHEREAS, a local option sales tax provides a mechanism for school districts to raise funds directly from their communities, ensuring that the benefits of the tax are retained within the local school system; and

WHEREAS, the imposition of a local option tax would be subject to voter approval, ensuring that taxpayers have a direct say in whether they wish to increase funding for their local public schools; and

WHEREAS, increased funding through a local option tax can support critical areas such as teacher salaries, school facilities, educational programs, extracurricular activities, and student support services;

NOW, THEREFORE, BE IT RESOLVED that the Idaho School Boards Association drafts and supports legislation that authorizes school districts within its jurisdiction to propose and implement a local option tax, subject to voter approval, to fund their local public schools. The purpose of the local option tax shall be to generate additional revenue to supplement state and federal funding for public education, thereby enhancing the quality of education provided to students within the school district. The imposition of a local option tax shall require approval by a majority vote of the electorate within the school district, and school districts that implement a local option tax shall ensure transparency and accountability in the use of the funds. The local option tax shall be implemented for a specified duration, as determined by the school district and approved by the voters. At the end of this period, the tax shall be subject to review and re-approval by the electorate to ensure continued support and effectiveness.