



# SENATE BILL 127: Lower Taxes for Scotland County.

**This Bill Analysis  
reflects the contents  
of the bill as it was  
presented in  
committee.**

2025-2026 General Assembly

<b>Committee:</b>	Senate Finance. If favorable, re-refer to Rules and Operations of the Senate	<b>Date:</b>	March 18, 2025
<b>Introduced by:</b>	Sen. Britt	<b>Prepared by:</b>	Trina Griffin
<b>Analysis of:</b>	First Edition		Staff Attorney

**OVERVIEW:** *Senate Bill 127 would repeal language requiring the Scotland County Board of Commissioners to provide a minimum funding "floor" for the school budget as directed by the Scotland County Board of Education and would, instead, require the Scotland Board of Education to propose a recommended school budget that the Board of Commissioners may, but is not required to, approve.*

**CURRENT LAW:** Each year, the Scotland County Board of Education is required to propose to the Scotland County Board of Commissioners a school budget with a base amount of funding that is set by local act. The base amount is the prior year's level of current expense expenditures, originally reset at \$8.7 million in FY 2003-2004, multiplied by the average percentage change in current expense school expenditures for the most recent fiscal year for low wealth counties multiplied by a ratio consisting of the Average Daily Membership (ADM) used to distribute State funding for the succeeding fiscal year divided by the ADM used to distribute funding for the current fiscal year. The resulting number is added to or subtracted from the previous year's amount of current expense expenditures from local funds. Absent extraordinary economic circumstances and only if otherwise approved by both boards, the Board of Commissioners is required to approve this minimum amount proposed by the Board of Education but may approve larger amounts. This minimum amount is referred to as the "school floor" and is unique to Scotland County.

**BILL ANALYSIS:** Senate Bill 127 would eliminate the minimum school funding floor that the Scotland County Board of Commissioners is required to adopt for the school system budget and would direct the Scotland County Board of Education to submit a recommended budget request to the Board of Commissioners, which it would evaluate but approve in amounts it deems appropriate. The bill also makes conforming change to reflect the current name of the merged school boards as the Scotland County Board of Education.

**EFFECTIVE DATE:** This act would become effective when the act becomes law.

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