Bill as Introduced

CACR 34 - AS INTRODUCED

2010 SESSION

10-2906 06/04

CONSTITUTIONAL AMENDMENT
CONCURRENT RESOLUTION 34

RELATING TO:

funding of public education.

PROVIDING THAT:

the general court shall define an adequate education and distribute state

funds for public education in a manner that alleviates local disparities.

SPONSORS:

Sen. Bragdon, Dist 11; Sen. Barnes, Jr., Dist 17; Sen. Bradley, Dist 3;

Sen. Downing, Dist 22; Sen. Gallus, Dist 1; Sen. Letourneau, Dist 19;

Sen. Odell, Dist 8, Sen. Roberge, Dist 9

COMMITTEE:

Judiciary

ANALYSIS

This constitutional amendment concurrent resolution requires the general court to define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Explanation:

Matter added to current law appears in bold italics.

Matter removed from current law appears [in brackets and struckthrough.]

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO:

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funding of public education.

PROVIDING THAT:

the general court shall define an adequate education and distribute state

funds for public education in a manner that alleviates local disparities.

Be it Resolved by the Senate, the House of Representatives concurring, that the Constitution of New Hampshire be amended as follows:

- I. That the second part of the constitution be amended by inserting after article 83 the following new article:
- [Art.] 83-a [Funding Public Education.] In fulfillment of the state's duties set forth in the preceding article, the general court shall have the authority and responsibility to reasonably define the content of an adequate public education and to distribute state funds for public education in the manner that it reasonably determines to alleviate local disparities.
- II. That the above amendment proposed to the constitution be submitted to the qualified voters of the state at the state general election to be held in November, 2010.
- III. That the selectmen of all towns, cities, wards and places in the state are directed to insert in their warrants for the said 2010 election an article to the following effect: To decide whether the amendments of the constitution proposed by the 2010 session of the general court shall be approved.
 - IV. That the wording of the question put to the qualified voters shall be:
- "Are you in favor of amending the second part of the constitution by inserting after article 83 a new article to read as follows:
- [Art.] 83-a [Funding Public Education.] In fulfillment of the state's duties set forth in the preceding article, the general court shall have the authority and responsibility to reasonably define the content of an adequate public education and to distribute state funds for public education in the manner that it reasonably determines to alleviate local disparities."
- V. That the secretary of state shall print the question to be submitted on a separate ballot or on the same ballot with other constitutional questions. The ballot containing the question shall include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in either of the squares, the ballot shall not be counted on the question. The outside of the ballot shall be the same as the regular official ballot except that the words "Questions Relating to Constitutional Amendments proposed by the 2010 General Court" shall be printed in bold type at the top of the ballot.
- VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it becomes effective when the governor proclaims its adoption.

Committee Minutes

AMENDED SENATE CALENDAR NOTICE **JUDICIARY**

✓ Senator Deborah Reynolds Chairman

Printed: 02/03/2010 at 8:49 am

Senator Senator Senator	Deborah Reyn Bette Lasky Matthew Hou Sheila Roberg Robert Letou	ade ge	Bil Do	Use by Senate Clerk's Office ONLY I Status cket lendar Calendar Bill Status
		HEAR!		February 3, 2010
		Tuesday	2/9/2010	
JUDICIA	RY		SH 103	2:00 PM
(Name of	Committee)		(Place)	(Time)
2:00 PM 2:15 PM 2:30 PM 3:00 PM 3:15 PM		relative to felonious sexual a relating to the governor's por have line item reduction pow relating to funding of public adequate education and disti- local disparities.	I 2/2/10 administration of insolvent esta ssault and sexual assault. Wer to reduce appropriations. Preer of items in any bill making a education. Providing that the geribute state funds for public education language. Providing that a	tes. roviding that the governor shall ppropriations of money. eneral court shall define an cation in a manner that alleviate
SB471-F Sen. Betsi CACR38 Sen. Peter CACR34 Sen. Peter Sen. John CACR32 Sen. Kathl Sen. John Sen. Harol Sen. Amar	rah Reynolds PN DeVries Bragdon Bragdon Gallus Ceen Sgambati Gallus d Jancway	Sen. John Barnes, Jr. Sen. Robert Letourneau Sen. Lou D'Allesandro Sen. Peggy Gilmour Sen. Molly Kelly Sen. Deborah Reynolds Ren. Michael Rollo	Sen. Jeb Bradley Sen. Bob Odell Sen. Betsi DeVrics Sen. Margaret Hassan Sen. Sylvia Larsen Rep. Edward Butler	Sen. Michael Downing Sen. Sheila Roberge Sen. Martha Fuller Clark Sen. Matthew Houde Sen. Bette Lasky Rep. Beth Arsenault

Gail Brown 271-3076

Sen. Deborah Reynolds

Chairman

Judiciary Committee Hearing Report

TO:

Members of the Senate

FROM:

Susan Duncan, Senior Legislative Aide

RE: Hearing report on **CACR** 34 – AN ACT relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

HEARING DATE:

February 9, 2010

MEMBERS OF THE COMMITTEE PRESENT:

Senators Reynolds,

Lasky, Roberge, Letourneau and Houde

MEMBERS OF THE COMMITTEE ABSENT:

No one

Sponsor(s): Senator Bragdon; Senators Barnes, Bradley, Downing, Gallus, Letourneau, Odell and Roberge

What the bill does: This Constitutional Amendment Concurrent Resolution requires the General Court to define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Who supports the bill: Senator Bragdon and other co-sponsors; Pat Remick representing the Coalition Communities;

Who opposes the bill:

Dean Michener representing the NH School

Boards Association;

Summary of testimony received:

- Senator Bragdon introduced the legislation and quoted Governor Lynch's statement that education funding has been made harder by the constraints of the NH Supreme Court.
- He explained that the language contained within CACR 34 had broad bi-partisan support and passed the Senate back in 2008 by a vote of 19 to 5. It had been presented by Senators Foster and Gatsas.
- Senator Bragdon explained that this language affirms the State's responsibility to fund education and allows the Legislature to direct State aid to cities and towns most in need.

- He explained that 45 other states have had similar educationfunding issues but that no other state has been forced to pay the first and last dollar of educational funding.
- He said that we need to have some flexibility here and that this language would provide it.
- He acknowledged that this language had a "hard time" in the House last time due to some confusion, but that it's time to try it again.
- Pat Remick testified in support and on behalf of the former donor communities. She said that this is a long-supported Constitutional amendment that makes even more sense in today's difficult economic climate.
- She said that it is important to remember that the N. H. Supreme Court has made no ruling on the law that is in place and reminded Committee members that nearly every other state uses something similar.
- She said that she is concerned that without addressing the upcoming increases in aid, that municipalities may be forced to raise extra moneys for education, again becoming "donor towns."
- Dean Michener testified in continued opposition to the proposed Constitutional amendment which would negate both the Claremont and Londonderry decisions.
- He said that the language here would lower the standard of review available to the courts.
- He explained that his organizations have addressed this topic every year at their conferences and most recently, voted to oppose any down-shifting of costs.
- He said that this language in is opposition to our Supreme Court rulings and would eliminate the responsibility to fund all students. He said that in his organization's opinion, this attempts to remove the Supreme Court and would set us back 25 years.
- He said that the simple fact of the matter is that the bulk of our towns are not wealthy and yet the bottom line is that the local property tax is used to fund education.
- He explained the former Augenblick Formula but that it was never fully funded.

Fiscal Impact:

Not applicable

Future Action: The

The Committee took the bill under advisement.

cfd.

[file: CACR 34]

Date: February 10, 2010



Date:

February 9, 2010

Time:

3:00 p.m.

Room:

State House Room 103

The Senate Committee on Judiciary held a hearing on the following:

CACR 34

relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Members of Committee present:

Senator Reynolds Senator Lasky Senator Houde Senator Roberge Senator Letourneau

The Chair, Senator Deborah R. Reynolds, opened the hearing on CACR 34 and invited the prime sponsor, Senator Bragdon, to introduce the legislation.

<u>Senator Peter E. Bragdon, D. 11:</u> Good afternoon again, Madam Chairman. Now a second honor speaking to the Judiciary Committee.

Senator Deborah R. Reynolds, D. 2: And, once again, we are honored.

Senator Peter E. Bragdon, D. 11: Equally honorable. Thank you, Madam Chair, members of the Committee. For the record, Senator Bragdon, representing District 11 and here to introduce CACR 34.

In his state of the state address this year, Governor Lynch repeated what he has told us many times before. "Our work on education funding has been made harder by the constraints of the Supreme Court's decisions. I still believe a constitutional amendment is the best way to ensure that we have the necessary flexibility to design a better education funding system."

CACR 34 is a constitutional amendment that has broad bi-partisan support in this Senate. The exact same wording crafted by Senators Ted Gatsas and



Joe Foster and with the support of the Governor, passed the Senate 19-5 in 2008. Coincidentally, that bill was also numbered CACR 34. CACR 34 affirms the State's responsibility for education, ensures a significant and ongoing State financial contribution to public education, and allows the Legislature to direct more education aid to the communities that need help the most.

Quoting Governor Lynch again, this time from his statement in support of a previous incarnation of this amendment. "The New Hampshire Supreme Court's rulings make it difficult to put in place an effective law to direct more state education aid to the communities that need it most and equalize opportunity statewide.

Currently, forty-five other states effectively direct education aid to communities and no other state is forced to pay the first and last dollar of an adequate education. Numerous other states have faced education funding lawsuits. Those states have been able to address those lawsuits by directing more education aid to the communities with greater needs and, in the process, these states have been able to improve educational opportunities for all the children in the states.

We need that same flexibility in New Hampshire. We need the flexibility to be able to send more money to the communities most in need to help them provide quality education to their children and ease their tax burdens."

I know that in 2008 CACR 34 had a difficult time in the House due to what seemed to be some miscommunication among the various coalitions. I think we need to try once again to get this question before the voters in time to help those of us fortunate enough to be back here again next year plan for the future and the future budgets.

Thank you very much. I would be happy to answer any questions.

<u>Senator Deborah R. Reynolds, D. 2</u>: Thank you very much, Senator Bragdon. Any questions of Senator Bragdon?

Senator Peter E. Bragdon, D. 11: You're so polite to me today.

<u>Senator Deborah R. Reynolds, D. 2</u>: Seeing none, thank you very much for bringing this proposed constitutional amendment forward.

I want to note that Senator Downing has signed in in support, does not wish to speak. Well, he's not here. I guess he's not speaking. Senator Gallus is in favor and I would also like to welcome Pat Remick, who is from the Coalition



Communities and signed in to testify in support of the bill. Please state your full name for the record, Pat.

<u>Pat Remick</u>: Yes. Thank you. My name is Pat Remick and I'm here representing the Coalition Communities, which are the former donor towns led by the City of Portsmouth.

Our group has long supported the concept of a constitutional amendment that would allow the State to target money to the towns that need it the most rather than to pay the same base amount per school child, even in communities that can well afford to educate their children and by most measures are providing an excellent education to their children. We think in today's economic climate, it makes even more sense to send the money to only where it is truly needed rather than sending the same base amount to every child in every community.

Under the new education funding formula scheduled to go into effect July 1, 2011, it will cost \$70 million more in FY 2012 than it will in 2011 and yet a hundred and twenty towns are going to receive less money in 2012 than they did in 2011. In addition, the State is using an estimated \$80 million in stimulus funding in FY '11 to cover the cost of transition. When that goes away and the total costs increase, where will the \$150 million come from?

Although some contend that this current education funding formula that is scheduled to go into full effect if it passes constitutional muster, it is important to remember that the New Hampshire Supreme Court has not made a ruling or any determination on this legislation and, in fact, when the formula was originally constructed, its developers had to go back and add fiscal disparity aid because, in its purest form, the formula allocated less funding to the five original <u>Claremont</u> towns and other property poor communities. A constitutional amendment would have let the State direct its limited resources to where it was most needed without spending money in towns that can afford to educate their children.

As Senator Bragdon noted, nearly every other state in the country uses a foundation aid method of supplementing what the local community cannot raise instead of paying both the first and last dollar and CACR 34 would change that. From our viewpoint in our group, of course, the new education funding formula will continue the divisive receiver versus donor town situation. Thirty-nine New Hampshire municipalities and seven unincorporated communities will be forced to raise an extra \$16 million to send a redistribution for other communities. A constitutional amendment will allow the State to reduce the total amount it must raise, therefore making it easier in our view to end donor communities.



Thank you.

Please see prepared testimony from The Coalition Communities, attached hereto and referred to as Attachment #1.

Senator Deborah R. Reynolds, D. 2: Thank you very much. Any questions for Pat Remick? Seeing none, thank you very much.

Senator Robert J. Letourneau, D. 19: I don't know how my name got on this bill.

Senator Deborah R. Reynolds, D. 2: I just want to note that we don't have anybody else signed in.

Susan Duncan: Yes, you do. A second sheet.

Senator Deborah R. Reynolds, D. 2: Oh. I'm sorry. Dean Michener on behalf of the New Hampshire School Boards Association. Thank you, Dean, and thank you for being here today. Please state your full name for the record, that would be great.

<u>Dean Michener</u>: Thank you. My name is Dean Michener and I represent the New Hampshire School Boards Association. We are here today to share our continued opposition to proposals that seek to amend our Constitution in such a way as contrary to the current interpretation and the Supreme Court ruling in both the Claremont and Londonderry decisions.

The School Boards Association supports those decisions. The language in the proposal before you today does not mean to reinforce or sustain the spirit and meaning of those decisions. It would undercut those principles, lower the Court's standard of review, and not hold the State's criteria for a level of support as a partner in funding an adequate education.

Over the past decade, the School Boards Association has addressed this issue annually at our delegate assembly and annual conference of school board members from around the State. We have adopted several resolutions that are relevant to the proposals before you today. In 2001 we adopted a resolution calling for a legislative solution that is both fair and equitable, with any money raised being distributed to the school districts. We later adopted a resolution that actually anticipated the Londonderry decision urging the Legislature to define the curriculum for an adequate education, calculate the corresponding costs and then develop a funding distribution formula consistent with the spirit of the Claremont decision. More recently,

MR

we also adopted a resolution opposing any attempt to divert state costs and responsibilities to local districts opposing any downshifting of those costs to the local level.

Two years ago, review and debate again, we adopted the following specific resolution. The New Hampshire School Boards Association opposes any constitutional amendment that vacates the spirit and intent of the <u>Claremont</u> and the <u>Londonderry</u> lawsuits and attempts in any way to limit or redirect funding in a manner that is contrary to the New Hampshire Supreme Court's ruling and present interpretation of the New Hampshire Constitution. The language of this proposed constitutional amendment does nothing to address the spirit of those decisions and it actually limits the rights of some children by eliminating an obligation to all students.

CACR 34 allows the State to annually choose a funding level while we struggle to determine what a reasonable standard for schools and reasonably alleviates disparities in the distribution on state funds. It attempts to remove the Supreme Court's education funding debate and set us back twenty-five years by allowing the State to fund or not fund the cost of adequacy at any level it might choose.

School board members struggle daily with the oversight of implementing of local education programming in their districts. This oversight comes within parameters that are established both by law and rulemaking. Minimum standards in such areas as curriculum and length of school year. The State is a partner in this venture and adequate education funding plays an integral role in the support and delivery of education to our children. While school districts have experienced extensive variations and swings in state support to education, the bottom line is that local property taxes remain the major source of revenue to fund their schools. Much discussion and attention has been focused on the need to target state aid, implied at the expense of other less needy communities.

While there are a few examples of outliers of towns in our state that can be shown as examples of either high income or low property taxes, the simple fact is that the bulk of our communities are not wealthy towns. Different measures of wealth, be it property wealth, income wealth, percent of students at risk, whatever measure you might want to choose, simply result in different ranking. There is only relative position on a continuance. Many of our middle tier communities who have been here before know very well the uncertainties that can result from not knowing one year to the next whether they fall off the funding continuance or will they remain as a receiver of needed state aid. The reality is that the majority of districts in our state rely

on state funding to help them provide the education programs offered locally within their schools.

In closing, I would just like to add that New Hampshire did have and has long had a targeted equalization aid program. It was called foundation aid and, in the 1970s and early '80s, it distributed three and a half million dollars to approximately twenty-five towns. There ensued a significant statewide effort to redefine the formula and make it sensitive to more variables. Property wealth was chosen, along with income wealth and tax efforts and, in 1985, with strong support for the goals of that change, was adopted and became known as the Augenblick formula.

That formula had a goal to fund the average district at 8% of its budget with higher amounts for the low average towns and less amounts for above average towns. Approximately two hundred to two hundred and fifty million was needed to fund the program as written. At its best, only sixty to seventy million dollars was ever appropriated. Full funding never happened. Districts that were at the theoretical average received no foundation aid and then we had <u>Claremont</u> and we can't afford to return to that scenario.

Thank you. With that, I would be glad to answer any questions.

Senator Deborah R. Reynolds, D. 2: Thank you very much, Mr. Michener. Are you going to give us all copies of that testimony?

Mr. Michener: Yes.

Senator Deborah R. Reynolds, D. 2: Any questions of Mr. Michener? Seeing none, thank you very much for your testimony today.

Mr. Michener: Thank you.

Senator Deborah R. Reynolds, D. 2: Is there anyone else here who would like to offer testimony on CACR 34? Seeing none, I am going to close the hearing on CACR 34.

Hearing concluded at 3:15 p.m.

Respectfully submitted,

L. Gail Brown

Senate Secretarial Supervisor

5/12/10

1 Attachment

The Coalition Communities

Alton, Bridgewater, Carroll, Center Harbor, Dublin, Easton, Eaton, Franconia, Freedom, Grantham, Greenland, Hampton, Hampton Falls, "Hanover

Harts Location. Hebron. Holderness. Jackson. Lincoln. Meredith, Moultonborough, Newburg, New Castle, New London, Newington

North Hampton, Pittsburg, Portsmouth, Reg., Sandwich, Seedmock, Steddard, Sugar Hill, Sanapec, Tuftonboro, Waterville Valley

Telephone: 603 610-7281 Fax: 603 427-1575 E-Mail: Coalition@cityofportsmouth.com

www.CityofPortsmouth.com/Coalition

Testimony Before the Senate Judiciary Committee Attachment #/
Regarding CACR 34

Feb. 9, 2010

Good afternoon. My name is Pat Remick and I represent the Coalition Communities of former Donor communities led by the City of Portsmouth. Many of our members will become Donor communities again in Fiscal Year 2012 under the newest education funding formula. In fact, 120 towns will receive less money than in Fiscal Year 2011 and yet, the total education funding cost will be \$70 million more.

Our group has long supported a constitutional amendment to allow the State to target education aid to the neediest schoolchildren, rather than pay the same base amount for every schoolchild even in communities that can well afford to educate their own children. Past independent surveys have shown NH taxpayers agree by a wide margin. And in today's economic climate, it makes more sense than ever to send money to the towns that truly need help rather than sending the same base amount to every community – which dramatically increases the total cost. As I mentioned, the FY2012 cost will be \$70 million more than for FY2011.

In addition, the State is using an estimated \$80 in stimulus funding in FY11 to cover the formula's costs under the transition. If there is no more stimulus money and the total cost increases, where will the \$150 million come from?

Although some contend this education funding formula passes constitutional muster, it is important to remember the NH Supreme Court has made no such determination. In fact, when the formula was originally constructed, its developers had to go back and add "fiscal disparity aid" because in its purest form, the formula allocated less funding to the original five Claremont lawsuit towns and other property-poor communities. A constitutional amendment would let the State to direct its limited resources to where they are most needed.

Nearly every other state in the country uses a foundation aid method of supplementing what the local community cannot raise instead of paying both the first and last dollar of education adequacy. However, the New Hampshire Supreme Court has interpreted our constitution as saying we must pay the first and last dollar of adequacy. We need a constitutional amendment like CACR34 to change that.

Although our group recognizes that there will be a risk of "Donor communities" as long as there is a Statewide Property Tax, we believe it is more fiscally responsible to pass a constitutional amendment that allows the State to send money to the neediest schools rather than spend the same base amount on every schoolchild – especially when the vast majority of our students already are receiving a top-notch education.

The system of sending the same base amount to every child has cost the taxpayers in our Coalition Communities member towns \$161 million in extra property taxes we were forced to raise to pay for education in other communities, including some with the highest median incomes in the state. And we were forced to do so, without any direct benefit to our taxpayers.

The new education formula, when fully implemented in FY2012, will continue that divisive us vs. them, Donors vs. Receiver Towns, situation. As if July 1, 2011, 39 NH municipalities and 7 unincorporated communities will be forced to raise an extra \$16 million to send for redistribution to other communities. We believe a constitutional amendment such as CACR34 would allow the state to reduce the total amount it must raise, thus making it easier to end "Donor communities."

Speakers

SENATE JUDICIARY COMMITTEE

Date: 2/9/10

Time: 3:00

Public Hearing on CACR 34

CACR 34 – relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Please check box(es) that apply:

SPE	EAKING	FAVOR	OPPOSED,	NAME (Please	print)	REPRESEN'	ring
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SENATE JUDICIARY COMMITTEE

Date: 2/9/10

Time: 3:00

Public Hearing on CACR 34

CACR 34 – relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Please check box(es) that apply:

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Voting Sheets

Senate Judiciary Committee

EXECUTIVE SESSION

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Motion of: _		 				VOTE:		
Made by Senator:	Reynolds Lasky Houde Letourneau Roberge		Seconded by Senator:	Reynolds Lasky Houde Letourneau Roberge		Reported by Senator:	Reynolds Lasky Houde Letourneau Roberge	
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Senator Lasky, Vice-Chair Senator Houde			'					
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*Amendments:								
Notes:								

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE

Date: March 11, 2010

THE COMMITTEE ON Judiciary

to which was referred Constitutional Amendment Concurrent Resolution 34

A RESOLUTION relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Having considered the same, the committee recommends that the Resolution:

IS INEXPEDIENT TO LEGISLATE

BY A VOTE OF: 4-1

AMENDMENT# 5

Senator Bette R. Lasky For the Committee

L. Gail Brown 271-3076

New Hampshire General Court - Bill Status System

Docket of CACR34

Docket Abbreviations

Bill Title: relating to funding of public education. Providing that the general court shall define an adequate education and distribute state funds for public education in a manner that alleviates local disparities.

Official Docket of CACR34:

Date	Body	Description
01/13/2010	S	Introduced and Referred to Judiciary; SJ 2, Pg.31
01/28/2010	S	Hearing: February 9, 2010, Room 103, State House, 3:00 p.m.; SC5
03/11/2010	S	Committee Report: Inexpedient to Legislate 3/17/10; SC11
03/17/2010	S	Without Objection, Chair moved to Special-Order CACR 34 to the front of the Calendar; SJ 10 , Pg.158
03/17/2010	S	Inexpedient to Legislate, Not Voted On
03/17/2010	S	Sen. Lasky Moved Laid on Table, RC 14Y-9N, MA; SJ 10, Pg.158

NH House	NH Senate	Contact Us			
New Hampshire General Court Information Systems					
107 No	th Main Street - State House Room 31, Cond	cord NH 03301			

Other Referrals

COMMITTEE REPORT FILE INVENTORY

CACE & YORIGINAL REFERRAL RE-REFERRAL

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CALENDAR NOTICE on which yo	ou have taken attendance
HEARING REPORT (written sum	mary of hearing testimony)
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ALL AVAILABLE VERSIONS OF AS INTRODUCED FINAL VERSION	THE BILL: AS AMENDED BY THE HOUSE AS AMENDED BY THE SENATE
PREPARED TESTIMONY AND Control part of the transcript) List by letter [a thru g or a, b, c, d]	THER SUBMISSIONS (Which are <u>not</u> here:
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OTHER (Anything else deemed impamended fiscal notes):	portant but not listed above, such as
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