

## HOUSE BILL No. 1716

---

### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 20-8.1; IC 21-1-30-2; IC 21-3.

**Synopsis:** Full day kindergarten funding. Provides that a kindergarten pupil counts as one pupil if the pupil is enrolled in a full day kindergarten program, for purposes of state distributions of regular tuition support and categorical grants and for transportation distributions to school corporations. (Current law provides that a kindergarten pupil counts as one half pupil.)

**Effective:** July 1, 1999.

---

---

**Becker, Hasler, Budak**

---

---

January 26, 1999, read first time and referred to Committee on Ways and Means.

---

---

C  
O  
P  
Y



First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## HOUSE BILL No. 1716

A BILL FOR AN ACT to amend the Indiana Code concerning education finance.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 20-8.1-6.1-8 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 8. (a) As used in this  
3 section, the following terms have the following meanings:

4 (1) "Class of school" refers to a classification of each school or  
5 program in the transferee corporation by the grades or special  
6 programs taught at the school. Generally, these classifications are  
7 denominated as kindergarten, elementary school, middle school  
8 or junior high school, high school, and special schools or classes,  
9 such as schools or classes for special education, vocational  
10 training, or career education.

11 (2) "ADM" means the following:

12 (A) For purposes of allocating to a transfer student state  
13 distributions under IC 21-1-30 (primetime), "ADM" as  
14 computed under IC 21-1-30-2.

15 (B) For all other purposes, "ADM" as set forth in  
16 IC 21-3-1.6-1.1.

17 (3) "Pupil enrollment" means the following:



C  
O  
P  
Y

1 (A) The total number of students in kindergarten through  
 2 grade 12 who are enrolled in a transferee school corporation  
 3 on a date determined by the Indiana state board of education.

4 (B) The total number of students enrolled in a class of school  
 5 in a transferee school corporation on a date determined by the  
 6 Indiana state board of education.

7 However, a **half day** kindergarten student shall be counted under  
 8 clauses (A) and (B) as one-half (1/2) a student.

9 (4) "Special equipment" means equipment that during a school  
 10 year:

11 (A) is used only when a child with disabilities is attending  
 12 school;

13 (B) is not used to transport a child to or from a place where the  
 14 child is attending school;

15 (C) is necessary for the education of each child with  
 16 disabilities that uses the equipment, as determined under the  
 17 individualized instruction program for the child; and

18 (D) is not used for or by any child who is not a child with  
 19 disabilities.

20 The Indiana state board of education may select a different date for  
 21 counts under subdivision (3). However, the same date shall be used for  
 22 all school corporations making a count for the same class of school.

23 (b) Each transferee corporation is entitled to receive for each school  
 24 year on account of each transferred student, except a student  
 25 transferred under section 3 of this chapter, transfer tuition from the  
 26 transferor corporation or the state as provided in this chapter. Transfer  
 27 tuition equals the amount determined under STEP THREE of the  
 28 following formula:

29 STEP ONE: Allocate to each transfer student the capital  
 30 expenditures for any special equipment used by the transfer  
 31 student and a proportionate share of the operating costs incurred  
 32 by the transferee school for the class of school where the transfer  
 33 student is enrolled.

34 STEP TWO: If the transferee school included the transfer student  
 35 in the transferee school's ADM for a school year, allocate to the  
 36 transfer student a proportionate share of the following general  
 37 fund revenues of the transferee school for, except as provided in  
 38 clause (C), the calendar year in which the school year ends:

39 (A) The following state distributions that are computed in any  
 40 part using ADM or other pupil count in which the student is  
 41 included:

42 (i) Primetime grant under IC 21-1-30.

C  
O  
P  
Y



- 1 (ii) Tuition support for basic programs and at-risk weights  
 2 under IC 21-3-1.7-8 (before January 1, 1996) and only for  
 3 basic programs (after December 31, 1995).  
 4 (iii) Enrollment growth grant under IC 21-3-1.7-9.5.  
 5 (iv) At-risk grant under IC 21-3-1.7-9.7.  
 6 (v) Academic honors diploma award under IC 21-3-1.7-9.8.  
 7 (vi) Vocational education grant under IC 21-3-1.8-3.  
 8 (vii) Special education grant under IC 21-3-1.8 (repealed  
 9 January 1, 1996) or IC 21-3-10.  
 10 (viii) The portion of the ADA flat grant that is available for  
 11 the payment of general operating expenses under  
 12 IC 21-3-4.5-2(b)(1).  
 13 (B) For school years beginning after June 30, 1997, property  
 14 tax levies.  
 15 (C) For school years beginning after June 30, 1997, excise tax  
 16 revenue (as defined in IC 21-3-1.7-2) received for deposit in  
 17 the calendar year in which the school year begins.  
 18 (D) For school years beginning after June 30, 1997, allocations  
 19 to the transferee school under IC 6-3.5.  
 20 **STEP THREE: Determine the greater of:**  
 21 (A) zero (0); or  
 22 (B) the result of subtracting the STEP TWO amount from the  
 23 STEP ONE amount.  
 24 If a child is placed in an institution or facility in Indiana under a court  
 25 order, the institution or facility shall charge the county office of the  
 26 county of the student's legal settlement under IC 12-19-7 for the use of  
 27 the space within the institution or facility (commonly called capital  
 28 costs) that is used to provide educational services to the child based  
 29 upon a prorated per student cost.  
 30 (c) Operating costs shall be determined for each class of school  
 31 where a transfer student is enrolled. The operating cost for each class  
 32 of school is based on the total expenditures of the transferee  
 33 corporation for the class of school from its general fund expenditures  
 34 as specified in the classified budget forms prescribed by the state board  
 35 of accounts. This calculation excludes:  
 36 (1) capital outlay;  
 37 (2) debt service;  
 38 (3) costs of transportation;  
 39 (4) salaries of board members;  
 40 (5) contracted service for legal expenses; and  
 41 (6) any expenditure which is made out of the general fund from  
 42 extracurricular account receipts;



C  
O  
P  
Y

- 1 for the school year.
- 2 (d) The capital cost of special equipment for a school year is equal  
3 to:
- 4 (1) the cost of the special equipment; divided by  
5 (2) the product of:
- 6 (A) the useful life of the special equipment, as determined  
7 under the rules adopted by the Indiana state board of  
8 education; multiplied by  
9 (B) the number of students using the special equipment during  
10 at least part of the school year.
- 11 (e) When an item of expense or cost described in subsection (c)  
12 cannot be allocated to a class of school, it shall be prorated to all  
13 classes of schools on the basis of the pupil enrollment of each class in  
14 the transferee corporation compared to the total pupil enrollment in the  
15 school corporation.
- 16 (f) Operating costs shall be allocated to a transfer student for each  
17 school year by dividing:
- 18 (1) the transferee school corporation's operating costs for the class  
19 of school in which the transfer student is enrolled; by  
20 (2) the pupil enrollment of the class of school in which the  
21 transfer student is enrolled.
- 22 When a transferred student is enrolled in a transferee corporation for  
23 less than the full school year of pupil attendance, the transfer tuition  
24 shall be calculated by the portion of the school year for which the  
25 transferred student is enrolled. A school year of pupil attendance  
26 consists of the number of days school is in session for pupil attendance.  
27 A student, regardless of the student's attendance, is enrolled in a  
28 transferee school unless the student is no longer entitled to be  
29 transferred because of a change of residence, the student has been  
30 excluded or expelled from school for the balance of the school year or  
31 for an indefinite period, or the student has been confirmed to have  
32 withdrawn from school. The transferor and the transferee corporation  
33 may enter into written agreements concerning the amount of transfer  
34 tuition due in any school year. Where an agreement cannot be reached,  
35 the amount shall be determined by the Indiana state board of education,  
36 and costs may be established, when in dispute, by the state board of  
37 accounts.
- 38 (g) A transferee school shall allocate revenues described in  
39 subsection (b) STEP TWO to a transfer student by dividing:
- 40 (1) the total amount of revenues received; by  
41 (2) the ADM of the transferee school for the school year that ends  
42 in the calendar year in which the revenues are received.

C  
O  
P  
Y

1 However, for state distributions under IC 21-1-30, IC 21-3-10, or any  
 2 other statute that computes the amount of a state distribution using less  
 3 than the total ADM of the transferee school, the transferee school shall  
 4 allocate the revenues to the transfer student by dividing the revenues  
 5 that the transferee school is eligible to receive in a calendar year by the  
 6 pupil count used to compute the state distribution.

7 (h) In lieu of the payments provided in subsection (b), the transferor  
 8 corporation or state owing transfer tuition may enter into a long term  
 9 contract with the transferee corporation governing the transfer of  
 10 students. This contract is for a maximum period of five (5) years with  
 11 an option to renew, and may specify a maximum number of pupils to  
 12 be transferred and fix a method for determining the amount of transfer  
 13 tuition and the time of payment, which may be different from that  
 14 provided in section 9 of this chapter.

15 (i) If the school corporation can meet the requirements of  
 16 IC 21-1-30-5, it may negotiate transfer tuition agreements with a  
 17 neighboring school corporation that can accommodate additional  
 18 students. Agreements under this section may be for one (1) year or  
 19 longer and may fix a method for determining the amount of transfer  
 20 tuition or time of payment that is different from the method, amount,  
 21 or time of payment that is provided in this section or section 9 of this  
 22 chapter. A school corporation may not transfer a student under this  
 23 section without the prior approval of the child's parent or guardian.

24 (j) If a school corporation experiences a net financial impact with  
 25 regard to transfer tuition that is negative for a particular school year as  
 26 described in IC 6-1.1-19-5.1, the school corporation may appeal for an  
 27 excessive levy as provided under IC 6-1.1-19-5.1.

28 SECTION 2. IC 20-8.1-6.5-2 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. ~~Definitions:~~ As used  
 30 in this chapter:

31 (a) "Transferor corporation", "transferee corporation", and  
 32 "transferred student" shall mean, respectively, the school corporation  
 33 transferring students, the school corporation receiving students, and  
 34 any student transferred pursuant to a court order described in section  
 35 1 of this chapter.

36 (b) "General fund", "capital projects fund", and "debt service fund"  
 37 shall refer, respectively, to the school corporation funds set up under  
 38 the provisions of IC 21-2-11, IC 21-2-15, and IC 21-2-4, respectively.

39 (c) "Class of school" shall refer to a classification of each school in  
 40 the transferee corporation by the grades taught therein (generally  
 41 denominated as elementary schools, middle schools or junior high  
 42 schools, high schools, and special schools such as schools for special



C  
O  
P  
Y

1 education, vocational training or career education). Elementary schools  
 2 shall include schools containing kindergarten, but for all purposes  
 3 under this chapter, a **half day** kindergarten student shall be counted as  
 4 one-half (1/2) a student.

5 (d) "ADM" shall refer to ADM as defined in IC 21-3-1.6-1.1.

6 SECTION 3. IC 21-1-30-2 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. For purposes of  
 8 computation under this chapter, the following shall be used:

9 (1) **Half day** kindergarten pupils shall be counted as five-tenths  
 10 (0.5). All other pupils shall be counted as one (1).

11 (2) The number of pupils shall be the number of pupils used in  
 12 determining ADM, as defined by IC 21-3-1.6, for the current year.  
 13 However, students who are transferred under IC 20-8.1-6.1 or  
 14 IC 20-8.1-6.5 shall be counted as students having legal settlement  
 15 in the transferee corporation and not having legal settlement in  
 16 the transferor corporation.

17 (3) Only a licensed teacher who is an actual classroom teacher in  
 18 a regular instructional program shall be counted as a teacher,  
 19 except as permitted under section 5 of this chapter.

20 (4) If a school corporation is granted approval under section 5 of  
 21 this chapter, the school corporation may include as one-third (1/3)  
 22 of a teacher in its computation for funding under this chapter each  
 23 classroom instructional aide who meets qualifications and  
 24 performs duties prescribed by the Indiana state board of  
 25 education.

26 (5) Base year refers to the school year immediately preceding the  
 27 year that the school corporation implemented IC 21-1-29 (before  
 28 its repeal by P.L.278-1993(ss), SECTION 16) for a particular  
 29 grade level. However, if the enrollment and staffing patterns that  
 30 year for any reason did not fairly represent the normal enrollment  
 31 and staffing patterns of a particular school corporation for that  
 32 grade level, the department of education may adjust the base year  
 33 so that the base year reflects the normal staffing and enrollment  
 34 pattern for that school corporation.

35 SECTION 4. IC 21-3-1.6-1.1 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1.1. As used in this  
 37 chapter:

38 (a) "School corporation" means any local public school corporation  
 39 established under Indiana law.

40 (b) "School year" means a year beginning July 1 and ending the next  
 41 succeeding June 30.

42 (c) "State distribution" due a school corporation means the amount

C  
O  
P  
Y



1 of state funds to be distributed to a school corporation in any calendar  
2 year under this chapter.

3 (d) "Average daily membership" or "ADM" of a school corporation  
4 means the number of eligible pupils enrolled in the school corporation  
5 or in a transferee corporation on a day to be fixed annually by the  
6 Indiana state board of education. Such day shall fall within the first  
7 thirty (30) days of the school term. If, however, extreme patterns of  
8 student in-migration, illness, natural disaster, or other unusual  
9 conditions in a particular school corporation's enrollment on the  
10 particular day thus fixed cause the enrollment to be unrepresentative of  
11 the school corporation's enrollment throughout a school year, the  
12 Indiana state board of education may designate another day for  
13 determining the school corporation's enrollment. The Indiana state  
14 board of education shall monitor changes, which occur after the fall  
15 count, in the number of students enrolled in programs for children with  
16 disabilities and shall, before December 2 of that same year, make an  
17 adjusted count of students enrolled in programs for children with  
18 disabilities. The superintendent of public instruction shall certify the  
19 adjusted count to the budget committee before February 5 of the  
20 following year. In determining the ADM, each kindergarten pupil shall  
21 be counted as one-half (1/2) pupil **if the kindergarten pupil attends**  
22 **a half day kindergarten program or as one (1) pupil if the**  
23 **kindergarten pupil attends a full day kindergarten program.** Where  
24 a school corporation commences kindergarten in a school year, the  
25 ADM of the current and prior calendar years shall be adjusted to reflect  
26 the enrollment of the kindergarten pupils. "Current ADM" of a school  
27 corporation used in computing its state distribution in a calendar year  
28 means the ADM of the school year ending in the calendar year. "ADM  
29 of the previous year" or "ADM of the prior year" of a school  
30 corporation used in computing its state distribution in a calendar year  
31 means the ADM of the school corporation for the school year ending  
32 in the preceding calendar year.

33 (e) "Additional count" of a school corporation, or comparable  
34 language, means the aggregate of the additional counts of the school  
35 corporation for certain pupils as set out in section 3 of this chapter and  
36 as determined at the times for calculating ADM. "Current additional  
37 count" means the additional count of the school corporation for the  
38 school year ending in the calendar year. "Prior year additional count"  
39 of a school corporation used in computing its state distribution in a  
40 calendar year means the additional count of the school corporation for  
41 the school year ending in the preceding calendar year.

42 (f) "Adjusted assessed valuation" of any school corporation used in

C  
O  
P  
Y



1 computing state distribution for a calendar year means the assessed  
 2 valuation in the school corporation, adjusted as provided in  
 3 IC 6-1.1-34. The amount of the valuation shall also be adjusted  
 4 downward by the state board of tax commissioners to the extent it  
 5 consists of real or personal property owned by a railroad or other  
 6 corporation under the jurisdiction of a federal court under the federal  
 7 bankruptcy laws (11 U.S.C. 101 et seq.) if, as a result of the corporation  
 8 being involved in a bankruptcy proceeding, the corporation is  
 9 delinquent in payment of its Indiana real and personal property taxes  
 10 for the year to which the valuation applies. If the railroad or other  
 11 corporation in some subsequent calendar year makes payment of the  
 12 delinquent taxes, then the state superintendent of public instruction  
 13 shall prescribe adjustments in the distributions of state funds pursuant  
 14 to this chapter as are thereafter to become due to a school corporation  
 15 affected by the delinquency as will ensure that the school corporation  
 16 will not have been unjustly enriched under the provisions of  
 17 P.L.382-1987(ss).

18 (g) "General fund" means a school corporation fund established  
 19 under IC 21-2-11-2.

20 (h) "Teacher" means every person who is required as a condition of  
 21 employment by a school corporation to hold a teacher's license issued  
 22 or recognized by the state, except substitutes and any person paid  
 23 entirely from federal funds.

24 (i) "Teacher ratio" of a school corporation used in computing state  
 25 distribution in any calendar year means the ratio assigned to the school  
 26 corporation pursuant to section 2 of this chapter.

27 (j) "Eligible pupil" means a pupil enrolled in a school corporation  
 28 if:

- 29 (1) the school corporation has the responsibility to educate the  
 30 pupil in its public schools without the payment of tuition;
- 31 (2) subject to subdivision (5), the school corporation has the  
 32 responsibility to pay transfer tuition under IC 20-8.1-6.1, because  
 33 the pupil is transferred for education to another school  
 34 corporation (the "transferee corporation");
- 35 (3) the pupil is enrolled in a school corporation as a transfer  
 36 student under IC 20-8.1-6.1-3 or entitled to be counted for ADM  
 37 or additional count purposes as a resident of the school  
 38 corporation when attending its schools under any other applicable  
 39 law or regulation;
- 40 (4) the state is responsible for the payment of transfer tuition to  
 41 the school corporation for the pupil under IC 20-8.1-6.1; or
- 42 (5) all of the following apply:



C  
O  
P  
Y

- 1 (A) The school corporation is a transferee corporation.  
 2 (B) The pupil does not qualify as a qualified pupil in the  
 3 transferee corporation under subdivision (3) or (4).  
 4 (C) The transferee corporation's attendance area includes a  
 5 state licensed private or public health care facility, child care  
 6 facility, or foster family home where the pupil was placed:  
 7 (i) by or with the consent of the division of family and  
 8 children;  
 9 (ii) by a court order; or  
 10 (iii) by a child placing agency licensed by the division of  
 11 family and children.  
 12 (k) "General fund budget" of a school corporation means the amount  
 13 of the budget approved for a given year by the state board of tax  
 14 commissioners and used by the state board of tax commissioners in  
 15 certifying a school corporation's general fund tax levy and tax rate for  
 16 the school corporation's general fund as provided for in IC 21-2-11.  
 17 SECTION 5. IC 21-3-3.1-2.1 (CURRENT VERSION) IS  
 18 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]:  
 19 Sec. 2.1. (a) For each calendar year, the allowable transportation  
 20 distribution for each school corporation shall be based on the following  
 21 formula:  
 22 (1) The sum of two hundred seventy-five dollars (\$275) for 1988,  
 23 and two hundred eighty dollars (\$280) for 1989 and thereafter,  
 24 less the product of twenty dollars (\$20) multiplied by the linear  
 25 density of the school corporation.  
 26 (2) This remainder is then multiplied by the number of the school  
 27 corporation's eligible pupils.  
 28 (3) From this product is subtracted the product of forty-two cents  
 29 (\$0.42) multiplied by each one hundred dollars (\$100) of the  
 30 school corporation's assessed value for taxes first due and payable  
 31 in the preceding year.  
 32 (b) Application of the formula in subsection (a) shall be governed  
 33 and modified by the following provisions:  
 34 (1) In calendar year 1976 and subsequent years, no school  
 35 corporation that receives funds under this chapter shall receive  
 36 less money than the school corporation was entitled to receive in  
 37 calendar year 1975 under IC 21-3-3 (repealed December 31,  
 38 1975).  
 39 (2) The linear density of the school corporation shall be  
 40 determined by dividing the total number of eligible pupils by the  
 41 round trip mileage of all vehicles used by or for the school  
 42 corporation in transporting pupils.

C  
O  
P  
Y

- 1 (3) Eligible pupils are those counted in ADM, enrolled in grades  
 2 K-12, and transported more than one (1) mile or a preschool child  
 3 who is transported for purposes of attending a special education  
 4 program under IC 20-1-6-14.1, regardless of the distance  
 5 transported.  
 6 (4) The round trip mileage of a vehicle shall be the total miles  
 7 traveled by the vehicle measured from the first point the vehicle  
 8 picks up an eligible pupil to the last point at which an eligible  
 9 pupil disembarks at school, multiplied by two (2).  
 10 (5) A kindergarten pupil, to the extent the pupil constitutes an  
 11 eligible pupil, ~~shall be~~ is counted as one-half (1/2) an eligible  
 12 pupil **if the kindergarten pupil attends a half day kindergarten**  
 13 **program, or as one (1) eligible pupil if the kindergarten pupil**  
 14 **attends a full day kindergarten program.** A preschool pupil  
 15 attending a special education program under IC 20-1-6-14.1 is  
 16 counted as one (1) eligible pupil.  
 17 (6) All the factors applied in sections 1 and 3 of this chapter for  
 18 determining the transportation distribution for any school  
 19 corporation for any calendar year shall be those existing in the  
 20 school year ending in the preceding calendar year.  
 21 (7) If subsection (a)(3) requires the use of the assessed valuation  
 22 for a year in which a general reassessment becomes effective, the  
 23 state shall make an adjustment in the assessed value used to  
 24 neutralize the effect of the general reassessment. The adjustment  
 25 applies to all subsequent years before another general  
 26 reassessment becomes effective.
- 27 SECTION 6. IC 21-3-3.1-2.1 (DELAYED VERSION) IS  
 28 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]:  
 29 Sec. 2.1. (a) For each calendar year, the allowable transportation  
 30 distribution for each school corporation shall be based on the following  
 31 formula:  
 32 (1) The sum of two hundred seventy-five dollars (\$275) for 1988,  
 33 and two hundred eighty dollars (\$280) for 1989 and thereafter,  
 34 less the product of twenty dollars (\$20) multiplied by the linear  
 35 density of the school corporation.  
 36 (2) This remainder is then multiplied by the number of the school  
 37 corporation's eligible pupils.  
 38 (3) From this product is subtracted the product of thirteen and  
 39 sixty-seven hundredths cents (\$.1367) multiplied by each one  
 40 hundred dollars (\$100) of the school corporation's assessed value  
 41 for taxes first due and payable in the preceding year.  
 42 (b) Application of the formula in subsection (a) shall be governed

C  
O  
P  
Y

- 1 and modified by the following provisions:
- 2 (1) In calendar year 1976, and subsequent years, no school  
3 corporation that receives funds under this chapter shall receive  
4 less money than the school corporation was entitled to receive in  
5 calendar year 1975 under IC 21-3-3 (repealed December 31,  
6 1975).
- 7 (2) The linear density of the school corporation shall be  
8 determined by dividing the total number of eligible pupils by the  
9 round trip mileage of all vehicles used by or for the school  
10 corporation in transporting pupils.
- 11 (3) Eligible pupils are those counted in ADM, enrolled in grades  
12 K-12, and transported more than one (1) mile, or a preschool child  
13 who is transported for purposes of attending a special education  
14 program under IC 20-1-6-14.1, regardless of the distance  
15 transported.
- 16 (4) The round trip mileage of a vehicle shall be the total miles  
17 traveled by the vehicle measured from the first point the vehicle  
18 picks up an eligible pupil to the last point at which an eligible  
19 pupil disembarks at school, multiplied by two (2).
- 20 (5) A kindergarten pupil, to the extent the pupil constitutes an  
21 eligible pupil, ~~shall be~~ is counted as one-half (1/2) an eligible  
22 pupil **if the kindergarten pupil attends a half day kindergarten**  
23 **program, or as one (1) eligible pupil if the kindergarten pupil**  
24 **attends a full day kindergarten program.** A preschool pupil  
25 attending a special education program under IC 20-1-6-14.1 is  
26 counted as one (1) eligible pupil.
- 27 (6) All the factors applied in sections 1 and 3 of this chapter for  
28 determining the transportation distribution for any school  
29 corporation for any calendar year shall be those existing in the  
30 school year ending in the preceding calendar year.
- 31 (7) If subsection (a)(3) requires the use of the assessed valuation  
32 for a year in which a general reassessment becomes effective, the  
33 state shall make an adjustment in the assessed value used to  
34 neutralize the effect of the general reassessment. The adjustment  
35 applies to all subsequent years before another general  
36 reassessment becomes effective.

C  
O  
P  
Y