

Approved June 4, 1975.

CHAPTER 396—H.F.No.914

[Coded]

An act relating to education; children attending nonpublic schools; providing auxiliary services, textbooks, instructional materials and equipment; appropriating money.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. [123.931] EDUCATION; NONPUBLIC SCHOOLS; EDUCATIONAL AIDS; DECLARATION OF POLICY. It is the intent of the legislature by this enactment to provide for distribution of educational aids such as auxiliary services, instructional materials and equipment so that every school child in the state will share equitably in education benefits and therefore further assure all Minnesota students and their parents freedom of choice in education.

Sec. 2. [123.932] DEFINITIONS. Subdivision 1. "Instructional materials" means textbooks, books, workbooks, published materials, reusable workbooks or manuals, whether bound or in looseleaf form, periodicals, documents, pamphlets, photographs, reproductions, pictorial or graphic works, musical scores, maps, globes, sound recordings, including but not limited to those on discs and tapes, processed slides, transparencies, film, filmstrips, kinescopes, video tapes, or any other printed and published materials of a similar nature made by any method; the term includes only such secular, neutral and nonideological instructional materials as are available and are of benefit to Minnesota public school students and are intended for use as implements or sources of study for a given class or group of students and which are expected to be available for the individual use of each pupil in such class or group; the term shall also include such secular, neutral, nonideological instructional materials as are normally provided and made available in public school libraries. The term shall be limited to "textbooks", "school library and audio visual materials" and "instructional supplies" as those terms or their equivalent are described and designated in the manual of instructions for uniform accounting for Minnesota school districts, published by the department of education.

Subd. 2. "Pupil units" shall be defined as in Minnesota Statutes, Section 124.17, Subdivision 1, Clauses 1 and 2.

Subd. 3. "Nonpublic school" means any school within the state other than a public school, wherein a resident of Minnesota may legally fulfill the compulsory school attendance requirements of Minnesota Statutes, Section 120.10, and which meets the requirements of Title VI of the Civil Rights Act of 1964 (Public Law 88-352).

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Subd. 4. "School" means any public or nonpublic school within the state wherein children receive educational services and materials provided for or recognized by the state, limited to kindergarten through grade 12.

Subd. 5. "Pupil" or "student" means a child enrolled in a school and is limited to children who are residents, or children of residents, of Minnesota.

Subd. 6. "Auxiliary services" means guidance, counseling and testing services; psychological services; services for handicapped children; remedial and therapeutic services; speech and hearing services; services for the improvement of the educationally disadvantaged; and such other secular, neutral, nonideological services as are of benefit to nonpublic school children and which are provided for public school children of Minnesota.

Subd. 7. "Intermediary service area" means a school administrative unit approved by the state board of education, other than a single school district, such as but not limited to the following: (a) a regional educational service area; (b) a cooperative of two or more school districts; (c) learning centers; or (d) an association of schools or school districts.

Subd. 8. "Equipment" means any item that is a moveable unit of furnishing, an instrument, a machine, an apparatus, or set of articles which meet all the following conditions: (1) It retains its original shape and appearance with use; and (2) It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair rather than replace it with an entirely new unit. The term shall be limited to secular, neutral, nonideological items and devices which are used by children in public schools and shall be limited to *courses or curriculum relating to: physical education programs, laboratory sciences, mathematical sciences, business training, practical arts and vocational-technical programs.* The term shall exclude any items and devices which are capable of being used for the instruction of religion or religious tenets.

Sec. 3. [123.933] PURCHASE OR LOAN OF INSTRUCTIONAL MATERIALS. *The state board of education shall promulgate rules under the provisions of Minnesota Statutes, Chapter 15, requiring that in each school year, based upon formal requests by or on behalf of nonpublic school students in a nonpublic school, the local districts or intermediary service areas shall purchase or otherwise acquire instructional materials and loan or provide them for use by children enrolled in that nonpublic school. These instructional materials shall be loaned or provided free to the children for the school year for which requested. The loan or provision of the instructional materials shall be subject to rules prescribed by the state board of education. In the case of consumable or nonreusable instructional materials the title and possession may be surrendered to the nonpublic school student for whom*

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they are provided; in the case of nonconsumable or reusable instructional materials the title to same shall remain in the servicing school district or intermediary service area, and possession or custody may be granted or charged to administrators of the nonpublic school attended by the nonpublic school pupil or pupils to whom the instructional materials were loaned. The cost per pupil unit of the instructional materials provided for in this act for each school year shall not exceed the statewide average cost per pupil unit spent by the Minnesota public elementary and secondary schools for instructional materials as computed and established by the department of education by each preceding October 1 from the most recent public school year data then available. The commissioner shall allot to the school districts or intermediary service areas the total cost for each school year of providing or loaning the instructional materials for the students in each nonpublic school which shall not exceed the product of the statewide average cost per pupil unit multiplied by the number of nonpublic school pupil units enrolled as of October 1 of the preceding school year.

Sec. 4. [123.934] PURCHASE AND PROVISION OR LOAN OF EQUIPMENT. The state board of education shall promulgate rules under the provisions of Minnesota Statutes, Chapter 15, requiring that in each school year, based upon formal requests by or on behalf of nonpublic school students in a nonpublic school, the local districts or intermediary service areas shall purchase or otherwise acquire equipment and loan or provide the same for use by children enrolled in that nonpublic school. This equipment shall be loaned or provided free for the children for the school year for which requested. The loan or provision of the equipment shall be subject to rules prescribed by the state board of education and prior to September 1, 1975, and January 1 of each year thereafter, the state board shall promulgate rules and regulations specifically designating which items and devices are capable of being used for the instruction of religion or religious tenets. Title to the equipment shall remain in the servicing school district or intermediary service area, but possession or custody may be granted or charged to administrators of the nonpublic school attended by the nonpublic school pupil or pupils for whom the equipment is provided and loaned. The commissioner shall allot to the school districts or intermediary service areas the total cost for each school year of providing or loaning the equipment for the students in each nonpublic school, which shall not exceed \$10 per pupil unit enrolled as of October 1 of the preceding school year.

Sec. 5. [123.935] PROVISION OF AUXILIARY SERVICES. The state board of education shall promulgate rules under the provisions of Minnesota Statutes, Chapter 15 requiring each school district or other intermediary service area to provide each year upon formal request by a specific date by or on behalf of a nonpublic school student enrolled in a nonpublic school, the same auxiliary services as are provided for Minnesota public school pupils. The requests shall be limited collectively to nonpublic school students enrolled in a given nonpublic school. The auxiliary services shall be provided in the student's respec-

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tive school whenever possible by the district or intermediary service area wherein the nonpublic student's school is situated. The cost of the required services shall not exceed the amount allotted under this section to the participating district or intermediary service area. Each school year the commissioner shall allot to the school districts or other intermediary service areas for the provision of the services the actual cost of the services for that school year not to exceed \$50 multiplied by the number of nonpublic school pupils in grades 9 through 12 and \$75 multiplied by the number of nonpublic school pupils in kindergarten through grade 8, enrolled as of October 1 of the last preceding school year.

Sec. 6. [123.936] In every event the commissioner shall make such payments to school districts or intermediary service areas pursuant to this act as are needed to meet contractual obligations incurred for the provision of benefits to nonpublic school students pursuant to section 3, 4 or 5 of this act.

Sec. 7. The provisions of this act shall be severable, and if any provision thereof, or the application of any such provision under any circumstances is held invalid, it shall not affect any other provision of this act or the application of any provision thereof under different circumstances.

Sec. 8. [123.937] **APPROPRIATION.** There is appropriated annually to the department of education from the general fund of the state treasury the sum of \$12,000,000 for the purposes of this act.

Sec. 9. This act is effective July 1, 1975.

Approved June 4, 1975.

CHAPTER 397—H.F.No.981

An act relating to sales and use tax; providing for seizure of certain property; amending Minnesota Statutes 1974, Sections 297A.01, Subdivision 8; and 297A.15.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 297A.01, Subdivision 8, is amended to read:

Subd. 8. **TAXATION; SALES AND USE TAX; SEIZURE OF PROPERTY; SALES PRICE.** "Sales price" means the total consideration valued in money, for a retail sale whether paid in money or otherwise, excluding therefrom any amount allowed as credit for tangible personal property taken in trade for resale, without deduction for the cost of the property sold, cost of materials used, labor or service cost,

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