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**Act No. 175 (H.716). Education; special education; funding; Holocaust education; income-based education tax**

**An act relating to making miscellaneous changes in education law**

This act allows a supervisory union to choose whether to use fiscal years 2018–2020 or fiscal years 2019–2021 in calculating its special education census grant funding for fiscal year 2023.

This act requires the Agency of Education to submit a report in January 2023 to the Senate and House Committees on Education on the status of Holocaust education in public schools.

This act delays the implementation of rules 2362 and 2362.2.5 of the State Board of Education special education 2360 rule series until July 1, 2023.

This act creates an income-based education tax legislative study committee to study and make recommendations regarding the creation and implementation of an income-based education tax system to replace the homestead property tax system for education funding.

Effective Date: July 1, 2022