

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **HB 2445**, as amended by House Committee, on page 10, following line 24, by inserting:

"Sec. 4. On and after July 1, 2018, K.S.A. 2017 Supp. 72-5142 is hereby amended to read as follows: 72-5142. (a) The board of education of each school district shall levy an ad valorem tax upon the taxable tangible property of the school district in the school years specified in subsection (b) for the purpose of:

(1) Financing that portion of the school district's general fund budget that is not financed from any other source provided by law;

(2) paying a portion of the costs of operating and maintaining public schools in partial fulfillment of the constitutional obligation of the legislature to finance the educational interests of the state; and

(3) with respect to any redevelopment school district established prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district.

(b) The tax required under subsection (a) shall be levied ~~at a rate of 20 mills in the school years 2017-2018 and 2018-2019~~ as follows:

(1) For school year 2018-2019, 22.38 mills;

(2) for school year 2019-2020, 23.62 mills;

(3) for school year 2020-2021, 25.06 mills;

(4) for school year 2021-2022, 26.58 mills; and

(5) for school year 2022-2023, 27.93 mills.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose described in subsection (a)(3), shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

(d) No school district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b, and amendments thereto.";

On page 31, following line 21, by inserting:

"Sec. 18. On and after July 1, 2018, K.S.A. 2017 Supp. 79-2004 is hereby amended to read as follows: 79-2004. (a) Except as provided by K.S.A. 79-4521 and section 19, and amendments thereto, any person charged with real property taxes on the tax books in the hands of the county treasurer may pay, at such person's option, the full amount thereof on or before December 20 of each year, or $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ on or before May 10 next ensuing. If the full amount of the real property taxes listed upon any tax statement is \$10 or less the entire amount of such tax shall be due and payable on or before December 20.

In case the first half of the real property taxes remains unpaid after December 20, the first half of the tax shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five percentage points per annum and may be paid at any time prior to May 10 following by paying $\frac{1}{2}$ of the tax together with interest at such rate from December 20 to date of payment. Subject to the provisions of subsection (d), all real property taxes of the preceding year and accrued interest thereon which remain due and unpaid on May 11 shall accrue interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five percentage points per annum from May 10 until paid, or until the

real property is sold for taxes by foreclosure as provided by law. Except as provided by subsection (c), all interest herein provided shall be credited to the county general fund, and whenever any such interest is paid the county treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and account for such sum.

(b) Whenever any date prescribed in subsection (a) for the payment of real property taxes occurs on a Saturday or Sunday, such date for payment shall be extended until the next-following regular business day of the office of the county treasurer.

(c) The board of county commissioners may enter into an agreement with the governing body of any city located in the county for the distribution of part or all of the interest paid on special assessments levied by the city which remain unpaid.

(d) All real property taxes of any year past due and unpaid on the effective date of this section and interest accrued thereon pursuant to this section prior to its amendment by this act shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five percentage points per annum from the effective date of this section until paid or until the real property is sold for taxes by foreclosure as provided by law.

New Sec. 19. (a) Any person charged with real property taxes on the tax books in the hands of the county treasurer shall pay that portion of tax levied pursuant to K.S.A. 2017 Supp. 75-5142, and amendments thereto, that exceeds 20 mills on the first Monday in August of each year.

(b) The amount of tax due on the first Monday in August pursuant to this section shall be separately indicated on the tax information form mailed to the taxpayer pursuant to K.S.A. 79-2001, and amendments thereto, as the Kansas supreme court education tax.

(c) The provisions of this section shall be effective on and after July 1, 2018.";

Also on page 31, in line 25, after the second comma by inserting "72-5142,"; in line 29, by striking "and" and inserting a comma; also in line 29, after "72-6481" by inserting "and 79-2004";

And by renumbering sections accordingly;

On page 1, in the title, in line 5, after the second comma by inserting "72-5142,"; in line 7, by striking the first "and" and inserting a comma; also in line 7, after "72-5461" by inserting "and 79-2004"

_____ District.