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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation

From: Amelia Kovar-Donohue, Assistant Revisor

Date: March 20, 2019

Subject: Senate Bill No. 191

Summary

Senate Bill No. 191 establishes an exception to the election requirement to increase budgets of cities and counties funded by property tax revenues in certain circumstances by amending K.S.A. 2018 Supp. 79-2925c, commonly referred to as the tax lid law.

Section 1 amends K.S.A. 2018 Supp. 79-2925c to add subsection (b)(2)(G) that creates an exception to the election requirement of subsection (a) to allow, without approval by an election, increased property tax revenues that will be spent on expenses relating to transportation projects that do not exceed 20% of the appropriation or budget of the next preceding year if the transportation project is first certified by the secretary of transportation as a transportation construction project.

The bill would take effect from and after its publication in the statute book.