

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Chairwoman McGinn and members of the Senate Ways and Means Committee

From: Jill A. Wolters, First Assistant Revisor

Date: March 19, 2019

Subject: **SB190. Authorizing transfers from the state general fund to the local ad valorem tax reduction fund and county and city revenue sharing fund if the city or county has a new road construction or bridge improvement plan and the plan is approved by the secretary of transportation.**

For fiscal years 2020 through 2030, the prohibition on the transfer of funds from the state general fund to the local ad valorem tax reduction fund (LAVTRF) and the county and city revenue sharing fund (CCRSF) continues with an exception to allow cities and counties to request funding for new construction of road or improvement of a bridge. To be eligible, the county for LAVTRF or a city or county for CCRSF must first submit to the secretary of transportation a plan for such new construction of road or improvement of a bridge. Upon approval of the plan by the secretary, the city or county would receive the such entity's share of the allocated funding during the time that it takes to complete the construction or improvement. On June 15 of such fiscal years, the secretary shall certify to the director of accounts and reports the aggregate amount of moneys approved by the secretary from such plans and the director shall transfer such moneys. The secretary shall transmit a copy of each such certification to the director of the budget and the director of legislative research.

The bill will take effect upon publication in the statute book.

The LAVTRF and CCRSF transfers have not been made since fiscal year 2003.

For your information, there is an identical bill, House Bill No. 2367. The bill has been referred to House Taxation Committee and had a hearing on March 13.