

## 2023 Kansas Statutes

**72-53,119. Refraining from making authorized levy; effect.** If any school district is unconditionally authorized to make a capital outlay tax levy, but the board of education of such school district chooses, in any year, not to make such tax levy, or chooses to make a smaller tax levy for such purpose, such board of education may do so. If the board of education of any school district refrains from making a levy in any one or more years or refrains from making the full levy which it is authorized to make under K.S.A. 72-53,113, and amendments thereto, and the resolution adopted thereunder, the authority of such school district to make a capital outlay tax levy shall not thereby be extended beyond the original period specified in the resolution adopted under K.S.A. 72-53,113, and amendments thereto, nor shall the mill rate of the tax authorized in any succeeding year be increased thereby.

**History:** L. 1969, ch. 353, § 7; L. 1991, ch. 229, § 9; July 1.