

HOUSE BILL No. 2391

By Committee on Appropriations

3-7

1 AN ACT concerning school finance; relating to the financing of ancillary
2 school facilities; amending K.S.A. 2012 Supp. 72-6441 and repealing
3 the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2012 Supp. 72-6441 is hereby amended to read as
7 follows: 72-6441. (a) (1) The board of any district to which the provisions
8 of this subsection apply may levy an ad valorem tax on the taxable
9 tangible property of the district each year for a period of time not to
10 exceed two years in an amount not to exceed the amount authorized by the
11 state court of tax appeals under this subsection for the purpose of financing
12 the costs incurred by the state that are directly attributable to assignment of
13 ancillary school facilities weighting to enrollment of the district. The state
14 court of tax appeals may authorize the district to make a levy which will
15 produce an amount that is not greater than the difference between the
16 amount of costs directly attributable to commencing operation of one or
17 more new school facilities and the amount that is financed from any other
18 source provided by law for such purpose, including any amount
19 attributable to assignment of school facilities weighting to enrollment of
20 the district for each school year in which the district is eligible for such
21 weighting. If the district is not eligible, or will be ineligible, for school
22 facilities weighting in any one or more years during the two-year period
23 for which the district is authorized to levy a tax under this subsection, the
24 state court of tax appeals may authorize the district to make a levy, in such
25 year or years of ineligibility, which will produce an amount that is not
26 greater than the actual amount of costs attributable to commencing
27 operation of the facility or facilities.

28 (2) The state court of tax appeals shall certify to the state board of
29 education the amount authorized to be produced by the levy of a tax under
30 subsection (a).

31 (3) The state court of tax appeals may adopt rules and regulations
32 necessary to effectuate the provisions of this subsection, including rules
33 and regulations relating to the evidence required in support of a district's
34 claim that the costs attributable to commencing operation of one or more
35 new school facilities are in excess of the amount that is financed from any
36 other source provided by law for such purpose.

1 (4) The provisions of this subsection apply to any district that: (A)
2 Commenced operation of one or more new school facilities in the school
3 year preceding the current school year or has commenced or will
4 commence operation of one or more new school facilities in the current
5 school year or any or all of the foregoing; (B) is authorized to adopt and
6 has adopted a local option budget which is at least equal to that amount
7 required to qualify for school facilities weighting under K.S.A. 2012 Supp.
8 72-6415b, and amendments thereto; and (C) is experiencing extraordinary
9 enrollment growth as determined by the state board of education.

10 (b) The board of any district that has levied an ad valorem tax on the
11 taxable tangible property of the district each year for a period of two years
12 under authority of subsection (a) may continue to levy such tax under
13 authority of this subsection each year for an additional period of time not
14 to exceed ~~three~~ ~~nine~~{~~six~~} years in an amount not to exceed the amount
15 computed by the state board of education as provided in this subsection if
16 the board of the district determines that the costs attributable to
17 commencing operation of one or more new school facilities are
18 significantly greater than the costs attributable to the operation of other
19 school facilities in the district. The tax authorized under this subsection
20 may be levied at a rate which will produce an amount that is not greater
21 than the amount computed by the state board of education as provided in
22 this subsection. In computing such amount, the state board shall:

23 (1) Determine the amount produced by the tax levied by the district
24 under authority of subsection (a) in the second year for which such tax was
25 levied and add to such amount the amount of general state aid directly
26 attributable to school facilities weighting that was received by the district
27 in the same year;

28 (2) compute ~~75%~~ ~~90%~~ of the amount of the sum obtained under
29 *paragraph (1)*, which computed amount is the amount the district may
30 levy in the first year of the ~~three-year~~ ~~nine-year~~{~~six-year~~} period for which
31 the district may levy a tax under authority of this subsection;

32 (3) compute ~~50%~~ ~~80%~~{~~75%~~} of the amount of the sum obtained
33 under *paragraph (1)*, which computed amount is the amount the district
34 may levy in the second year of the ~~three-year~~ ~~nine-year~~{~~six-year~~} period
35 for which the district may levy a tax under authority of this subsection; ~~and~~

36 (4) compute ~~25%~~ ~~70%~~{~~60%~~} of the amount of the sum obtained
37 under *paragraph (1)*, which computed amount is the amount the district
38 may levy in the third year of the ~~three-year~~ ~~nine-year~~{~~six-year~~} period for
39 which the district may levy a tax under authority of this subsection;

40 (5) compute ~~60%~~{~~45%~~} of the amount of the sum obtained under
41 *paragraph (1)*, which computed amount is the amount the district may levy
42 in the fourth year of the ~~nine-year~~{~~six-year~~} period for which the district
43 may levy a tax under authority of this subsection;

1 (6) compute ~~50%~~**{30%}** of the amount of the sum obtained under
2 paragraph (1), which computed amount is the amount the district may levy
3 in the fifth year of the ~~nine-year~~**{six-year}** period for which the district
4 may levy a tax under authority of this subsection; **{and}**

5 (7) compute ~~40%~~**{15%}** of the amount of the sum obtained under
6 paragraph (1), which computed amount is the amount the district may levy
7 in the sixth year of the ~~nine-year~~**{six-year}** period for which the district
8 may levy a tax under authority of this subsection;

9 ~~(8) compute 30% of the amount of the sum obtained under paragraph~~
10 ~~(1), which computed amount is the amount the district may levy in the~~
11 ~~seventh year of the nine-year period for which the district may levy a tax~~
12 ~~under authority of this subsection;~~

13 ~~(9) compute 20% of the amount of the sum obtained under paragraph~~
14 ~~(1), which computed amount is the amount the district may levy in the~~
15 ~~eighth year of the nine-year period for which the district may levy a tax~~
16 ~~under authority of this subsection; and~~

17 ~~(10) compute 10% of the amount of the sum obtained under~~
18 ~~paragraph (1), which computed amount is the amount the district may levy~~
19 ~~in the ninth year of the nine-year period for which the district may levy a~~
20 ~~tax under authority of this subsection.~~

21 In determining the amount produced by the tax levied by the district
22 under authority of subsection (a), the state board shall include any moneys
23 which have been apportioned to the ancillary facilities fund of the district
24 from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-
25 5118 et seq., and amendments thereto.

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

31 Sec. 2. K.S.A. 2012 Supp. 72-6441 is hereby repealed.

32 Sec. 3. This act shall take effect and be in force from and after its
33 publication in the statute book.