

**HOUSE BILL No. 2395**

By Committee on Appropriations

3-12

1 AN ACT concerning education; relating to the instruction and financing  
2 thereof; making and concerning appropriations for the fiscal years  
3 ending June 30, 2019, June 30, 2020, and June 30, 2021, for the  
4 department of education; amending K.S.A. 72-1151, 72-1167, 72-3123,  
5 72-3422, 72-4352, 72-4354, 72-5130, 72-5131, 72-5132, 72-5142, 72-  
6 5144, 72-5150, 72-5151, 72-5153, 72-5170, 72-5171, 72-5193, 72-  
7 5461, 72-5462, 72-6147, 72-6487 and 72-8193 and K.S.A. 2018 Supp.  
8 79-201x, 79-32,117 and 79-4227 and repealing the existing sections.  
9

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

11 Section 1.

12 DEPARTMENT OF EDUCATION

13 (a) There is appropriated for the above agency from the state general  
14 fund for the fiscal year ending June 30, 2019, the following:

- 15 KPERS – employer  
16 contributions –non-USDs (652-00-1000-0100).....\$1,036,647  
17 KPERS – employer  
18 contributions – USDs (652-00-1000-0110).....\$18,986,873  
19 Supplemental general state aid (652-00-1000-0840).....\$10,383,000

20 (b) On the effective date of this act, of the \$520,000 appropriated for  
21 the above agency for the fiscal year ending June 30, 2019, by section 76(a)  
22 of chapter 109 of the 2018 Session Laws of Kansas from the state general  
23 fund in the teach for America pilot program account (652-00-1000-0200)  
24 the sum of \$250,000 is hereby lapsed.

25 (c) On the effective date of this act, of the \$4,771,500 appropriated  
26 for the above agency for the fiscal year ending June 30, 2019, by section  
27 2(a) of chapter 95 of the 2017 Session Laws of Kansas from the state  
28 general fund in the school district juvenile detention facilities and Flint  
29 Hills job corps center grants account (652-00-1000-0290) the sum of  
30 \$927,439 is hereby lapsed.

31 (d) On the effective date of this act, of the \$327,500 appropriated for  
32 the above agency for the fiscal year ending June 30, 2019, by section 2(a)  
33 of chapter 95 of the 2017 Session Laws of Kansas from the state general  
34 fund in the governor's teaching excellence scholarships and awards  
35 account (652-00-1000-0770) the sum of \$142,326 is hereby lapsed.

36 (e) On the effective date of this act, of the \$2,046,657,545

1 appropriated for the above agency for the fiscal year ending June 30, 2019,  
2 by section 2(a) of chapter 95 of the 2017 Session Laws of Kansas from the  
3 state general fund in the state foundation aid account (652-00-1000-0820)  
4 the sum of \$39,326,035 is hereby lapsed.

5 (f) On the effective date of this act, of the \$2,500,000 appropriated  
6 for the above agency for the fiscal year ending June 30, 2019, by section  
7 1(a) of chapter 57 of the 2018 Session Laws of Kansas from the state  
8 general fund in the MHIT pilot program – online database account (652-  
9 00-1000-0160) the sum of \$2,000,000 is hereby lapsed.

10 (g) On the effective date of this act, the director of accounts and  
11 reports shall transfer \$105,894 from the school district extraordinary  
12 declining enrollment fund (652-00-2290-2290) of the department of  
13 education to the state general fund.

14 (h) During the fiscal year ending June 30, 2019, the commissioner of  
15 education, with the approval of the director of the budget, may transfer any  
16 part of any item of appropriation for fiscal year 2019 from the state general  
17 fund for the department of education to another item of appropriation for  
18 fiscal year 2019 from the state general fund for the department of  
19 education. The commissioner of education shall certify each such transfer  
20 to the director of accounts and reports and shall transmit a copy of each  
21 such certification to the director of legislative research.

22 Sec. 2.

23 DEPARTMENT OF EDUCATION

24 (a) There is appropriated for the above agency from the state general  
25 fund for the fiscal year ending June 30, 2020, the following:

26 Operating expenditures

27 (including official hospitality) (652-00-1000-0053).....\$13,762,957

28 *Provided*, That any unencumbered balance in the operating expenditures  
29 (including official hospitality) account in excess of \$100 as of June 30,  
30 2019, is hereby reappropriated for fiscal year 2020.

31 Special education

32 services aid (652-00-1000-0700).....\$497,880,818

33 *Provided*, That any unencumbered balance in the special education  
34 services aid account in excess of \$100 as of June 30, 2019, is hereby  
35 reappropriated for fiscal year 2020: *Provided further*, That expenditures  
36 shall not be made from the special education services aid account for the  
37 provision of instruction for any homebound or hospitalized child, unless  
38 the categorization of such child as exceptional is conjoined with the  
39 categorization of the child within one or more of the other categories of  
40 exceptionality: *And provided further*, That expenditures shall be made from  
41 this account for grants to school districts in amounts determined pursuant  
42 to and in accordance with the provisions of K.S.A. 72-3425, and  
43 amendments thereto: *And provided further*, That expenditures shall be

1 made from the amount remaining in this account, after deduction of the  
2 expenditures specified in the foregoing provisos, for payments to school  
3 districts in amounts determined pursuant to and in accordance with the  
4 provisions of K.S.A. 72-3422, and amendments thereto.

5 State foundation aid (652-00-1000-0820).....\$2,324,710,861

6 *Provided*, That any unencumbered balance in the state foundation aid  
7 account in excess of \$100 as of June 30, 2019, is hereby reappropriated for  
8 fiscal year 2020: *Provided further*, That in addition to the other purposes  
9 for which expenditures may be made by the above agency from such  
10 account for fiscal year 2020, expenditures shall be made by the above  
11 agency from such account for fiscal year 2020 for the behavioral health  
12 intervention team program pursuant to section 5, and amendments thereto,  
13 in an amount not to exceed \$20,181,317.

14 Supplemental state aid (652-00-1000-0840).....\$504,663,931

15 *Provided*, That any unencumbered balance in the supplemental state aid  
16 account in excess of \$100 as of June 30, 2019, is hereby reappropriated for  
17 fiscal year 2020.

18 ACT and workkeys assessments program.....\$2,800,000

19 *Provided*, That expenditures shall be made by the above agency from the  
20 ACT and workkeys assessments program account to provide the ACT  
21 college entrance exam and the three ACT workkeys assessments that are  
22 required to earn a national career readiness certificate to each student  
23 enrolled in grades 11 and 12, and the pre-ACT college entrance exam to  
24 each student enrolled in grade 9 in accordance with section 8, and  
25 amendments thereto.

26 Mentor teacher (652-00-1000-0440).....\$1,300,000

27 Professional development (652-00-1000-0860).....\$2,449,000

28 *Provided*, That in addition to the other purposes for which expenditures  
29 may be made by the above agency from the professional development  
30 account for fiscal year 2020, expenditures shall be made by the above  
31 agency from such account for fiscal year 2020 for training in identification  
32 of dyslexia and effective reading interventions for students diagnosed with  
33 dyslexia in an amount not to exceed \$749,000: *Provided further*, That in  
34 making expenditures for training in identification of dyslexia and effective  
35 reading interventions for students diagnosed with dyslexia the above  
36 agency shall provide \$1,000 to each elementary school for such training.

37 Information technology education  
38 opportunities (652-00-1000-0600).....\$500,000

39 Discretionary grants (652-00-1000-0400).....\$322,457

40 *Provided*, That the above agency shall make expenditures from the  
41 discretionary grants account during the fiscal year 2020, in the amount not  
42 less than \$125,000 for after school programs for middle school students in  
43 the sixth, seventh and eighth grades: *Provided further*, That the after school

1 programs may also include fifth and ninth grade students, if they attend a  
 2 junior high: *And provided further*, That such discretionary grants shall be  
 3 awarded to after school programs that operate for a minimum of two hours  
 4 a day, every day that school is in session, and a minimum of six hours a  
 5 day for a minimum of five weeks during the summer: *And provided*  
 6 *further*, That the discretionary grants awarded to after school programs  
 7 shall require a \$1 for \$1 local match: *And provided further*, That the  
 8 aggregate amount of discretionary grants awarded to any one after school  
 9 program shall not exceed \$25,000.

10 School food assistance (652-00-1000-0320).....\$2,510,486

11 School safety hotline (652-00-1000-0230).....\$10,000

12 KPERS – employer

13 contributions – non-USDs (652-00-1000-0100).....\$43,015,894

14 *Provided*, That any unencumbered balance in the KPERS – employer  
 15 contributions – non-USDs account in excess of \$100 as of June 30, 2019,  
 16 is hereby reappropriated for fiscal year 2020: *Provided further*, That all  
 17 expenditures from the KPERS – employer contributions – non-USDs  
 18 account shall be for payment of participating employers' contributions to  
 19 the Kansas public employees retirement system as provided in K.S.A. 74-  
 20 4939, and amendments thereto: *And provided further*, That expenditures  
 21 from this account for the payment of participating employers' contributions  
 22 to the Kansas public employees retirement system may be made regardless  
 23 of when the liability was incurred.

24 KPERS – employer

25 contributions – USDs (652-00-1000-0110).....\$543,865,035

26 *Provided*, That any unencumbered balance in the KPERS – employer  
 27 contributions – USDs account in excess of \$100 as of June 30, 2019, is  
 28 hereby reappropriated for fiscal year 2020: *Provided further*, That all  
 29 expenditures from the KPERS – employer contributions – USDs account  
 30 shall be for payment of participating employers' contributions to the  
 31 Kansas public employees retirement system as provided in K.S.A. 74-  
 32 4939, and amendments thereto: *And provided further*, That expenditures  
 33 from this account for the payment of participating employers' contributions  
 34 to the Kansas public employees retirement system may be made regardless  
 35 of when the liability was incurred.

36 KPERS employer contribution

37 layering payment #1 (652-00-1000-0120).....\$6,400,000

38 KPERS employer contribution

39 layering payment #2.....\$19,400,000

40 Career and technical education

41 transportation (652-00-1000-0190).....\$650,000

42 Teach for America pilot program.....\$261,000

43 School safety and security grants.....\$5,000,000

1 *Provided*, That all moneys in the school safety and security grants account  
 2 expended for fiscal year 2020 shall be matched by the receiving school  
 3 district on a \$1 for \$1 basis from other moneys of the district: *Provided*  
 4 *further*, That expenditures shall be made by the above agency from such  
 5 account for fiscal year 2020 for disbursements of grant moneys for the  
 6 acquisition and installation of security cameras and any other equipment  
 7 and services necessary for security monitoring of facilities operated by a  
 8 school district as approved by the state board of education.

9 Education super highway (652-00-1000-0180).....\$950,000

10 *Provided*, That any unencumbered balance in the education super highway  
 11 account in excess of \$100 as of June 30, 2019, is hereby reappropriated for  
 12 fiscal year 2020.

13 Juvenile transitional crisis center  
 14 pilot project (652-00-1000-0210).....\$300,000

15 *Provided*, That expenditures from the juvenile transitional crisis center  
 16 pilot project account shall be used by the above agency during fiscal year  
 17 2020 to develop a regional crisis center pilot project at the Beloit special  
 18 education cooperative, founded on research and evidence-based practices  
 19 designed to meet the unique social and emotional needs of students  
 20 identified as at-risk or with disabilities: *Provided further*, That such project  
 21 shall provide individualized programming to attain such student's high  
 22 school diploma and job skills while working through the social skills  
 23 program: *And provided further*, That the commissioner of education shall  
 24 provide an update on the implementation of the pilot project developed by  
 25 this proviso to the legislature on or before the first day of the 2020 regular  
 26 legislative session.

27 BHIT program online database (652-00-1000-0160).....\$500,000

28 Educable deaf-blind and  
 29 severely handicapped children's  
 30 programs aid (652-00-1000-0630).....\$110,000

31 School district juvenile detention  
 32 facilities and Flint Hills job corps  
 33 center grants (652-00-1000-0290).....\$5,060,528

34 *Provided*, That any unencumbered balance in the school district juvenile  
 35 detention facilities and Flint Hills job corps center grants account in excess  
 36 of \$100 as of June 30, 2019, is hereby reappropriated for fiscal year 2020:

37 *Provided further*, That expenditures shall be made from the school district  
 38 juvenile detention facilities and Flint Hills job corps center grants account  
 39 for grants to school districts in amounts determined pursuant to and in  
 40 accordance with the provisions of K.S.A. 72-1173, and amendments  
 41 thereto.

42 Governor's teaching excellence scholarships  
 43 and awards (652-00-1000-0770).....\$360,693

1 *Provided*, That any unencumbered balance in the governor's teaching  
 2 excellence scholarships and awards account in excess of \$100 as of June  
 3 30, 2019, is hereby reappropriated for fiscal year 2020: *Provided further*,  
 4 That all expenditures from the governor's teaching excellence scholarships  
 5 and awards account for teaching excellence scholarships shall be made in  
 6 accordance with K.S.A. 72-2166, and amendments thereto: *And provided*  
 7 *further*, That each such grant shall be required to be matched on a \$1 for \$1  
 8 basis from nonstate sources: *And provided further*, That award of each such  
 9 grant shall be conditioned upon the recipient entering into an agreement  
 10 requiring the grant to be repaid if the recipient fails to complete the course  
 11 of training under the national board for professional teaching standards  
 12 certification program: *And provided further*, That all moneys received by  
 13 the department of education for repayment of grants for governor's  
 14 teaching excellence scholarships shall be deposited in the state treasury  
 15 and credited to the governor's teaching excellence scholarships program  
 16 repayment fund (652-00-7221-7200).

17 Governor's scholars program scholarships  
 18 and awards.....\$20,000

19 (b) There is appropriated for the above agency from the following  
 20 special revenue fund or funds for the fiscal year ending June 30, 2020, all  
 21 moneys now or hereafter lawfully credited to and available in such fund or  
 22 funds, except that expenditures other than refunds authorized by law and  
 23 transfers to other state agencies shall not exceed the following:

24 State school district  
 25 finance fund (652-00-7393-7000).....No limit  
 26 School district capital  
 27 improvements fund (652-00-2880-2880).....No limit

28 *Provided*, That expenditures from the school district capital improvements  
 29 fund shall be made only for the payment of general obligation bonds  
 30 approved by voters under the authority of K.S.A. 72-5457, and  
 31 amendments thereto.

32 School district capital outlay  
 33 state aid fund.....No limit  
 34 Conversion of materials and  
 35 equipment fund (652-00-2420-2020).....No limit  
 36 State safety fund (652-00-2538-2030).....No limit

37 *Provided*, That notwithstanding the provisions of K.S.A. 8-272, and  
 38 amendments thereto, or any other statute, funds shall be distributed during  
 39 fiscal year 2020 as soon as moneys are available.

40 School bus safety fund (652-00-2532-2300)..... No limit  
 41 Motorcycle safety fund (652-00-2633-2050).....No limit  
 42 Federal indirect cost  
 43 reimbursement fund (652-00-2312-2200).....No limit

1	Teacher and administrator	
2	fee fund (652-00-2723-2060).....	No limit
3	Food assistance –	
4	federal fund (652-00-3230-3020).....	No limit
5	Food assistance – school	
6	breakfast program –	
7	federal fund (652-00-3529-3490).....	No limit
8	Food assistance – national	
9	school lunch program –	
10	federal fund (652-00-3530-3500).....	No limit
11	Food assistance – child	
12	and adult care food program –	
13	federal fund (652-00-3531-3510).....	No limit
14	Community-based	
15	child abuse prevention –	
16	federal fund (652-00-3319-7400).....	No limit
17	Family and children	
18	investment fund (652-00-7375).....	No limit
19	Elementary and secondary school aid –	
20	federal fund (652-00-3233-3040).....	No limit
21	Educationally deprived	
22	children – state operations –	
23	federal fund (652-00-3131-3130).....	No limit
24	Elementary and secondary school –	
25	educationally deprived children –	
26	LEA's fund (652-00-3532-3520).....	No limit
27	Education of handicapped children	
28	fund – federal (652-00-3234-3050).....	No limit
29	Education of handicapped	
30	children fund – state operations –	
31	federal fund (652-00-3534-3540).....	No limit
32	Education of handicapped	
33	children fund – preschool –	
34	federal fund (652-00-3535-3550).....	No limit
35	Education of handicapped	
36	children fund – preschool state	
37	operations – federal (652-00-3536-3560).....	No limit
38	Elementary and secondary school	
39	aid – federal fund – migrant	
40	education fund (652-00-3537-3570).....	No limit
41	Elementary and secondary school aid –	
42	federal fund – migrant education –	
43	state operations (652-00-3538-3580).....	No limit

1 Vocational education title I –  
2 federal fund (652-00-3539-3590).....No limit  
3 Vocational education title I – federal fund –  
4 state operations (652-00-3540-3600).....No limit  
5 Educational research grants and  
6 projects fund (652-00-3592-3070).....No limit  
7 Inservice education workshop  
8 fee fund (652-00-2230-2010).....No limit  
9 *Provided*, That expenditures may be made from the inservice education  
10 workshop fee fund for operating expenditures, including official  
11 hospitality, incurred for inservice workshops and conferences: *Provided*  
12 *further*, That the state board of education is hereby authorized to fix,  
13 charge and collect fees for inservice workshops and conferences: *And*  
14 *provided further*, That such fees shall be fixed in order to recover all or  
15 part of such operating expenditures incurred for inservice workshops and  
16 conferences: *And provided further*, That all fees received for inservice  
17 workshops and conferences shall be deposited in the state treasury in  
18 accordance with the provisions of K.S.A. 75-4215, and amendments  
19 thereto, and shall be credited to the inservice education workshop fee fund.  
20 Private donations, gifts, grants and  
21 bequests fund (652-00-7307-5000).....No limit  
22 Reimbursement for  
23 services fund (652-00-3056-3200).....No limit  
24 Communities in schools  
25 program fund (652-00-2221-2400).....No limit  
26 Governor's teaching  
27 excellence scholarships program  
28 repayment fund (652-00-7221-7200).....No limit  
29 *Provided*, That all expenditures from the governor's teaching excellence  
30 scholarships program repayment fund shall be made in accordance with  
31 K.S.A. 72-2166, and amendments thereto: *Provided further*, That each  
32 such grant shall be required to be matched on a \$1 for \$1 basis from  
33 nonstate sources: *And provided further*, That award of each such grant shall  
34 be conditioned upon the recipient entering into an agreement requiring the  
35 grant to be repaid if the recipient fails to complete the course of training  
36 under the national board for professional teaching standards certification  
37 program: *And provided further*, That all moneys received by the  
38 department of education for repayment of grants made under the  
39 governor's teaching excellence scholarships program shall be deposited in  
40 the state treasury in accordance with the provisions of K.S.A. 75-4215, and  
41 amendments thereto, and shall be credited to the governor's teaching  
42 excellence scholarships program repayment fund.  
43 State grants for improving teacher quality –



1	federal fund (652-00-3526-3860).....	No limit
2	State grants for improving	
3	teacher quality – federal fund –	
4	state operations (652-00-3527-3870).....	No limit
5	21 <sup>st</sup> century community learning centers –	
6	federal fund (652-00-3519-3890).....	No limit
7	State assessments –	
8	federal fund (652-00-3520-3800).....	No limit
9	Rural and low-income schools program –	
10	federal fund (652-00-3521-3810).....	No limit
11	TANF children's programs –	
12	federal fund (652-00-3323-0531).....	No limit
13	ESSA – student support academic enrichment –	
14	federal fund (652-00-3113-3113).....	No limit
15	Language assistance state grants –	
16	federal fund (652-00-3522-3820).....	No limit
17	Service clearing fund (652-00-2869-2800).....	No limit
18	Local school district contribution program	
19	checkoff fund (652-00-7005-7005).....	No limit
20	Educational technology	
21	coordinator fund (652-00-2157-2157).....	No limit
22	<i>Provided</i> , That expenditures shall be made by the above agency for the	
23	fiscal year ending June 30, 2020, from the educational technology	
24	coordinator fund of the department of education to provide data on the	
25	number of school districts served and cost savings for those districts in	
26	fiscal year 2020 in order to assess the cost effectiveness of the position of	
27	educational technology coordinator.	
28	(c) There is appropriated for the above agency from the children's	
29	initiatives fund for the fiscal year ending June 30, 2020, the following:	
30	Parent education program (652-00-2000-2510).....	\$8,237,635
31	<i>Provided</i> , That any unencumbered balance in the parent education	
32	program account in excess of \$100 as of June 30, 2019, is hereby	
33	reappropriated for fiscal year 2020: <i>Provided further</i> , That expenditures	
34	from the parent education program account for each such grant shall be	
35	matched by the school district in an amount that is equal to not less than	
36	50% of the grant.	
37	ABC early childhood intervention program.....	\$1,000,000
38	<i>Provided</i> , That expenditures shall be made by the above agency from the	
39	ABC early childhood intervention program account to implement the ABC	
40	early childhood intervention program: <i>Provided further</i> , That such program	
41	shall use scientific, evidence-based practices to identify early childhood at-	
42	risk indicators: <i>And provided further</i> , That such program shall connect	
43	parents and legal guardians of children between the ages of six months and	

1 four years who are identified as early childhood at-risk with services to be  
 2 provided by trained parent coaches: *And provided further*, That the above  
 3 agency shall work in collaboration with and operationally fund the bureau  
 4 of family health in the department for health and environment in the  
 5 development, implementation and expansion of such program: *And*  
 6 *provided further*, That both the above agency and the bureau of family  
 7 health in the department for health and environment shall consult with the  
 8 united methodist health ministry fund for the duration of the program: *And*  
 9 *provided further*, That the above agency may expend an amount not to  
 10 exceed \$264,000 from such account for research and evaluation of  
 11 processes utilized by or related to such program.

12 Children's cabinet  
 13 accountability fund (652-00-2000-2402).....\$375,000  
 14 *Provided*, That any unencumbered balance in the children's cabinet  
 15 accountability fund account in excess of \$100 as of June 30, 2019, is  
 16 hereby reappropriated for fiscal year 2020.

17 CIF grants (652-00-2000-2408).....\$18,127,914  
 18 *Provided*, That any unencumbered balance in the CIF grants account in  
 19 excess of \$100 as of June 30, 2019, is hereby reappropriated for fiscal year  
 20 2020.

21 Quality initiative infants  
 22 and toddlers (652-00-2000-2420).....\$500,000  
 23 *Provided*, That any unencumbered balance in the quality initiative infants  
 24 and toddlers account in excess of \$100 as of June 30, 2019, is hereby  
 25 reappropriated for fiscal year 2020.

26 Early childhood block grant  
 27 autism diagnosis (652-00-2000-2422).....\$50,000  
 28 *Provided*, That any unencumbered balance in the early childhood block  
 29 grant autism diagnosis account in excess of \$100 as of June 30, 2019, is  
 30 hereby reappropriated for fiscal year 2020.

31 Communities aligned in early development  
 32 and education (652-00-2000-2550).....\$1,000,000  
 33 Pre-K pilot (652-00-2000-2535).....\$4,200,000

34 (d) On July 1, 2019, or as soon thereafter as moneys are available,  
 35 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and  
 36 amendments thereto, or any other statute, the director of accounts and  
 37 reports shall transfer \$50,000 from the family and children trust account of  
 38 the family and children investment fund (652-00-7375-7900) of the  
 39 department of education to the communities in schools program fund (652-  
 40 00-2221-2400) of the department of education.

41 (e) On March 30, 2020, and June 30, 2020, or as soon thereafter as  
 42 moneys are available, notwithstanding the provisions of K.S.A. 8-267 or  
 43 8-272, and amendments thereto, or any other statute, the director of

1 accounts and reports shall transfer \$550,000 from the state safety fund  
 2 (652-00-2538-2030) to the state general fund: *Provided*, That the transfer  
 3 of such amount shall be in addition to any other transfer from the state  
 4 safety fund to the state general fund as prescribed by law: *Provided*  
 5 *further*, That the amount transferred from the state safety fund to the state  
 6 general fund pursuant to this subsection is to reimburse the state general  
 7 fund for accounting, auditing, budgeting, legal, payroll, personnel and  
 8 purchasing services and any other governmental services that are  
 9 performed on behalf of the department of education by other state agencies  
 10 that receive appropriations from the state general fund to provide such  
 11 services.

12 (f) On July 1, 2019, and quarterly thereafter, the director of accounts  
 13 and reports shall transfer \$72,500 from the state highway fund of the  
 14 department of transportation to the school bus safety fund (652-00-2532-  
 15 2300) of the department of education.

16 (g) On July 1, 2019, the director of accounts and reports shall transfer  
 17 an amount certified by the commissioner of education from the motorcycle  
 18 safety fund (652-00-2633-2050) of the department of education to the  
 19 motorcycle safety fund (561-00-2366-2360) of the state board of regents:  
 20 *Provided*, That the amount to be transferred shall be determined by the  
 21 commissioner of education based on the amounts required to be paid  
 22 pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

23 (h) There is appropriated for the above agency from the expanded  
 24 lottery act revenues fund for the fiscal year ending June 30, 2020, the  
 25 following:

26 KPERS – school employer  
 27 contribution (652-00-1700-1700).....\$41,632,883

28 (i) On July 1, 2019, or as soon thereafter as moneys are available, the  
 29 director of accounts and reports shall transfer \$97,250 from the USAC E-  
 30 rate program federal fund (561-00-3920-3920) of the state board of regents  
 31 to the education technology coordinator fund (652-00-2157-2157) of the  
 32 department of education: *Provided*, That the department of education shall  
 33 provide information and data regarding the number of school districts  
 34 served and cost savings attained by such school districts in order to assess  
 35 the cost effectiveness of having this education technology coordinator  
 36 position: *Provided further*, That such information and data shall be made  
 37 available by the department of education by the end of the fiscal year  
 38 2020.

39 (j) There is appropriated for the above agency from the Kansas  
 40 endowment for youth fund for the fiscal year ending June 30, 2020, the  
 41 following:

42 Children's cabinet administration (652-00-7000-7001).....\$256,234  
 43 *Provided*, That any unencumbered balance in the children's cabinet

1 administration account in excess of \$100 as of June 30, 2019, is hereby  
2 reappropriated for fiscal year 2020.

3 (k) During the fiscal year ending June 30, 2020, the commissioner of  
4 education, with the approval of the director of the budget, may transfer any  
5 part of any item of appropriation for fiscal year 2020 from the state general  
6 fund for the department of education to another item of appropriation for  
7 fiscal year 2020 from the state general fund for the department of  
8 education. The commissioner of education shall certify each such transfer  
9 to the director of accounts and reports and shall transmit a copy of each  
10 such certification to the director of legislative research.

11 Sec. 3.

12 DEPARTMENT OF EDUCATION

13 (a) There is appropriated for the above agency from the state general  
14 fund for the fiscal year ending June 30, 2021, the following:

15 Special education

16 services aid (652-00-1000-0700).....\$505,380,818

17 *Provided*, That any unencumbered balance in the special education  
18 services aid account in excess of \$100 as of June 30, 2020, is hereby  
19 reappropriated for fiscal year 2021: *Provided further*, That expenditures  
20 shall not be made from the special education services aid account for the  
21 provision of instruction for any homebound or hospitalized child, unless  
22 the categorization of such child as exceptional is conjoined with the  
23 categorization of the child within one or more of the other categories of  
24 exceptionality: *And provided further*, That expenditures shall be made from  
25 this account for grants to school districts in amounts determined pursuant  
26 to and in accordance with the provisions of K.S.A. 72-3425, and  
27 amendments thereto: *And provided further*, That expenditures shall be  
28 made from the amount remaining in this account, after deduction of the  
29 expenditures specified in the foregoing provisos, for payments to school  
30 districts in amounts determined pursuant to and in accordance with the  
31 provisions of K.S.A. 72-3422, and amendments thereto.

32 State foundation aid (652-00-1000-0820).....\$2,407,951,518

33 *Provided*, That any unencumbered balance in the state foundation aid  
34 account in excess of \$100 as of June 30, 2020, is hereby reappropriated for  
35 fiscal year 2021: *Provided further*, That in addition to the other purposes  
36 for which expenditures may be made by the above agency from such  
37 account for fiscal year 2021, expenditures shall be made by the above  
38 agency from such account for fiscal year 2021 for the behavioral health  
39 intervention team program pursuant to section 5, and amendments thereto,  
40 in an amount not to exceed \$20,181,317 plus the amount equal to the  
41 difference between \$20,181,317 and the actual expenditures from the state  
42 foundation aid account in fiscal year 2020 for such behavioral health  
43 intervention team program: *And provided further*, That the commissioner

1 of education shall certify to the director of accounts and reports the actual  
 2 expenditures from the state foundation aid account in fiscal year 2020 for  
 3 such behavioral health intervention team program: *And provided further*,  
 4 That at the same time that such certification is transmitted to the director  
 5 of accounts and reports, the commissioner of education shall transmit a  
 6 copy of such certification to the director of the budget and the director of  
 7 legislative research.

8 Supplemental state aid (652-00-1000-0840).....\$512,300,000

9 *Provided*, That any unencumbered balance in the supplemental state aid  
 10 account in excess of \$100 as of June 30, 2020, is hereby reappropriated for  
 11 fiscal year 2021.

12 KPERS – employer

13 contributions – non-USDs (652-00-1000-0100).....\$46,620,938

14 *Provided*, That any unencumbered balance in the KPERS – employer  
 15 contributions – non-USDs account in excess of \$100 as of June 30, 2020,  
 16 is hereby reappropriated for fiscal year 2021: *Provided further*, That all  
 17 expenditures from the KPERS – employer contributions – non-USDs  
 18 account shall be for payment of participating employers' contributions to  
 19 the Kansas public employees retirement system as provided in K.S.A. 74-  
 20 4939, and amendments thereto: *And provided further*, That expenditures  
 21 from this account for the payment of participating employers' contributions  
 22 to the Kansas public employees retirement system may be made regardless  
 23 of when the liability was incurred.

24 KPERS – employer

25 contributions – USDs (652-00-1000-0110).....\$567,075,949

26 *Provided*, That any unencumbered balance in the KPERS – employer  
 27 contributions – USDs account in excess of \$100 as of June 30, 2020, is  
 28 hereby reappropriated for fiscal year 2021: *Provided further*, That all  
 29 expenditures from the KPERS – employer contributions – USDs account  
 30 shall be for payment of participating employers' contributions to the  
 31 Kansas public employees retirement system as provided in K.S.A. 74-  
 32 4939, and amendments thereto: *And provided further*, That expenditures  
 33 from this account for the payment of participating employers' contributions  
 34 to the Kansas public employees retirement system may be made regardless  
 35 of when the liability was incurred.

36 (b) There is appropriated for the above agency from the following  
 37 special revenue fund or funds for the fiscal year ending June 30, 2021, all  
 38 moneys now or hereafter lawfully credited to and available in such fund or  
 39 funds, except that expenditures shall not exceed the following:

40 State school district

41 finance fund (652-00-7393-7000).....No limit

42 School district capital

43 improvements fund (652-00-2880-2880).....No limit

1 *Provided*, That expenditures from the school district capital improvements  
2 fund shall be made only for the payment of general obligation bonds  
3 approved by voters under the authority of K.S.A. 72-5457, and  
4 amendments thereto.

5 School district capital outlay  
6 state aid fund.....No limit

7 (c) There is appropriated for the above agency from the expanded  
8 lottery act revenues fund for the fiscal year ending June 30, 2021, the  
9 following:

10 KPERS – school employer  
11 contribution (652-00-1700-1700).....\$41,640,023

12 New Sec. 4. (a) On or before January 15 of each year, the state  
13 department of education shall prepare and submit a performance  
14 accountability report and a longitudinal achievement report for all students  
15 enrolled in public school in the state, each school district and each school  
16 operated by a school district to the governor and the legislature.

17 (b) Each performance accountability report shall be prepared in a  
18 single page format containing the information that is required to be  
19 reported under the federal elementary and secondary education act as  
20 amended by the federal every student succeeds act, public law 114-95, or  
21 any successor federal acts, and the college and career readiness metrics  
22 developed and implemented by the state board. The report shall use the  
23 categories for achievement identified under the federal every student  
24 succeeds act, public law 114-95, or any successor achievement categories.  
25 All categories and metrics included in the report shall be clearly defined.

26 (c) Each longitudinal achievement report shall provide the  
27 achievement rates on the state assessments for English language arts, math  
28 and science for all students and each student subgroup and the change in  
29 achievement rate year-over-year starting with the school year in which the  
30 state board first implemented new achievement standards on such state  
31 assessments.

32 (d) All reports prepared pursuant to this section shall be published in  
33 accordance with section 26, and amendments thereto.

34 (e) The provisions of this section shall be effective on and after July  
35 1, 2019.

36 New Sec. 5. (a) The behavioral health intervention weighting of each  
37 school district shall be determined by the state board as follows:

38 (1) Determine the number of students included in the enrollment of  
39 the school district who regularly attend an attendance center that has a  
40 behavioral health intervention team liaison assigned to such attendance  
41 center; and

42 (2) multiply the number determined under subsection (a)(1) by 0.5.  
43 The resulting product is the behavioral health intervention weighting of the

1 school district.

2 (b) In order to qualify to receive the behavioral health intervention  
3 weighting pursuant to this section a school district shall implement the  
4 behavioral health intervention team program in the current school year, or  
5 if such program was implemented in a prior school year, continue such  
6 program in the current school year. The behavioral health intervention  
7 team program shall be administered so as to improve social-emotional  
8 wellness and outcomes for students by increasing schools' access to  
9 counselors, social workers and psychologists. Qualifying school districts  
10 shall enter into the necessary memorandums of understanding and other  
11 necessary agreements with participating community mental health centers  
12 and the appropriate state agencies, including the department of health and  
13 environment, to implement and operate the program. Behavioral health  
14 intervention teams shall consist of behavioral health intervention team  
15 liaisons employed by the school district, and clinical therapists and case  
16 managers employed by the participating community mental health center.

17 (c) All moneys received by a qualifying school district that are  
18 attributable to the behavioral health intervention weighting shall be  
19 expended solely to implement and administer the behavioral health  
20 intervention team program in accordance with the provisions of this  
21 section and in accordance with agreements entered into pursuant to  
22 subsection (b).

23 (d) Behavioral health intervention team liaisons shall be certified as a  
24 master's level behavioral health professionals, unless the state board grants  
25 a waiver to the school district hiring such liaison that allows such school  
26 district to hire a liaison certified as a bachelor's level behavioral health  
27 professional.

28 (e) School districts shall prioritize services under the behavioral  
29 health intervention team program for students who are in the custody of  
30 the secretary for children and families. The department for children and  
31 families, or the case management contractor, shall notify the school district  
32 upon enrollment of a child in such school district that such child is in the  
33 custody of the secretary for children and families.

34 (f) The provisions of this section shall be effective on and after July  
35 1, 2019.

36 New Sec. 6. (a) Each school year, the board of education of each  
37 school district shall reasonably calculate and allocate a sufficient amount  
38 of money to have students enrolled in such school district who are not  
39 meeting the goal set forth in K.S.A. 72-3218(c), and amendments thereto,  
40 achieve that goal. The superintendent of each school district shall certify to  
41 the state board of education that:

42 (1) The school district budget reasonably calculates and allocates a  
43 sufficient amount of money for instructional costs, including, but not

1 limited to, licensed teachers, curriculum materials and supplies and any  
2 other costs categorized in function 1000, instruction, by the state board, as  
3 published in the state department of education's Kansas accounting  
4 handbook for unified school districts, as published in March 2018, or later  
5 versions adopted by the state board, to ensure that each student meets the  
6 goal set forth in K.S.A. 72-3218(c), and amendments thereto; and

7 (2) the school district has sufficient qualified personnel adequately  
8 trained to provide the curriculum established by the board of education and  
9 the school district's at-risk programs.

10 (b) In any action challenging the state's provision for finance of the  
11 educational interests of the state under section 6 of article 6 of the  
12 constitution of the state of Kansas, all state moneys appropriated,  
13 distributed or otherwise provided by the state to school districts shall be  
14 deemed by the court to have been utilized first by school districts to ensure  
15 that all students meet the goal set forth in K.S.A. 72-3218(c), and  
16 amendments thereto.

17 (c) The provisions of this section shall be effective on and after July  
18 1, 2019.

19 New Sec. 7. (a) On July 1 of each school year, the state board of  
20 education shall determine the average monthly unencumbered cash  
21 balance for each school district for the immediately preceding school year  
22 by adding the monthly unencumbered cash balance amounts reported by  
23 the school district for each of the immediately preceding 12 months and  
24 dividing the resulting sum by 12. If the average monthly unencumbered  
25 cash balance of the school district is greater than an amount equal to 15%  
26 of the general operating budget of such school district for the immediately  
27 preceding school year, then in the current school year, the school district  
28 shall expend an amount equal to the difference between the average  
29 monthly unencumbered cash balance of the school district and an amount  
30 equal to 15% of the general operating budget of such school district for the  
31 immediately preceding school year.

32 (b) For purposes of this section, the term "unencumbered cash  
33 balance" includes all unencumbered cash balances held in any fund of  
34 such school district, except the capital outlay fund and the bond and  
35 interest fund of the school district.

36 (c) The provisions of this section shall be effective on and after July  
37 1, 2019.

38 New Sec. 8. (a) The state board of education shall provide the ACT  
39 college entrance exam and the three ACT workkeys assessments that are  
40 required to earn a national career readiness certificate to each student  
41 enrolled in grades 11 and 12, and the pre-ACT college entrance exam to  
42 each student enrolled in grade nine. No student shall be required to pay  
43 any fees or costs to take any such exam or assessments. The state board



1 shall not be required to provide more than one exam and three assessments  
2 for each student. The state board of education may enter into any contracts  
3 that are necessary to promote statewide cost savings to administer such  
4 exams and assessments.

5 (b) The provisions of this section shall be effective on and after July  
6 1, 2019.

7 New Sec. 9. (a) There is hereby established the legislative task force  
8 on bullying prevention in public schools. The task force shall advise and  
9 make recommendations to the governor, the legislature and the state board  
10 of education regarding bullying prevention on school premises, in a school  
11 vehicle, at school-sponsored activities or events or with the use of school  
12 property. The task force shall prepare and submit a report to the governor,  
13 the legislature and the state board of education by January 30, 2020, and  
14 each January 30 thereafter.

15 (b) The task force shall:

16 (1) Research and recommend best practices for bullying prevention;

17 (2) research and recommend best practices for training, education and  
18 professional development of school staff members in bullying prevention;

19 (3) research and report on current bullying prevention policies and  
20 practices in Kansas school districts;

21 (4) research and report on current bullying prevention policies and  
22 practices in other states;

23 (5) research and report on bullying prevention policies and practices  
24 recommended by the United States department of education and the  
25 United States department of health and human services;

26 (6) identify and recommend a range of consequences and remedial  
27 actions for a person who commits an act of bullying;

28 (7) identify and recommend a range of appropriate remedial actions  
29 for victims of bullying;

30 (8) recommend procedures for reporting and investigating acts of  
31 bullying;

32 (9) recommend methods for distribution and publication of bullying  
33 prevention policies, plans and procedures to students, school district  
34 employees, parents and the general public; and

35 (10) develop and recommend criteria for data collection on acts of  
36 bullying within individual attendance centers, school districts and  
37 statewide.

38 (c) The task force shall consist of 17 voting members as follows:

39 (1) One member of the senate shall be appointed by the chairperson  
40 of the senate committee on education;

41 (2) one member of the house of representatives shall be appointed by  
42 the chairperson of the house committee on education;

43 (3) one member appointed by and from the state board of education,

1 to serve as the chairperson of the task force;

2 (4) one member shall be a professor employed by a state educational  
3 institution with specialized expertise in bullying prevention appointed by  
4 the president of the state board of regents;

5 (5) one member shall be a principal of a public school appointed by  
6 the united school administrators of Kansas;

7 (6) one member shall be a superintendent of a public school district  
8 appointed by the united school administrators of Kansas;

9 (7) one member shall be appointed by the Kansas school counselor  
10 association;

11 (8) one member shall be appointed by the Kansas association of  
12 special education administrators;

13 (9) one members shall be appointed by the Kansas association of  
14 school boards;

15 (10) two members shall be classroom teachers appointed jointly by  
16 the chairperson and the ranking minority member of the senate committee  
17 on education, one of whom shall be an elementary teacher and one of  
18 whom shall be a middle or junior high teacher;

19 (11) one member shall be a high school classroom teacher appointed  
20 jointly by the chairperson and the ranking minority member of the house  
21 committee on education;

22 (12) one member shall be appointed by the Kansas state high school  
23 activities association;

24 (13) one member shall be appointed by the president of the senate;

25 (14) one member shall be appointed by the minority leader of the  
26 senate;

27 (15) one member shall be appointed by the speaker of the house of  
28 representatives;

29 (16) one member shall be appointed by the minority leader of the  
30 house of representatives; and

31 (17) the following members, who shall be non-voting members of the  
32 task force:

33 (A) One member shall be a licensed attorney from the state  
34 department of education appointed by the commissioner of education; and

35 (B) one member shall be a licensed attorney who is familiar with  
36 harassment and bullying prevention issues, appointed jointly by the  
37 chairperson of the senate committee on education and the chairperson of  
38 the house committee on education.

39 (d) Any vacancy in a position shall be filled in the same manner as  
40 the original appointment.

41 (e) The chairperson of the task force shall call an organizational  
42 meeting of the task force on or before July 15, 2019. At such  
43 organizational meeting, the members shall elect a vice-chairperson from

1 the membership of the task force. The task force also shall consider dates  
2 for future meetings, the agenda for such meetings and the need for electing  
3 a facilitator to assist in discussions among the members of the task force.  
4 The task force shall meet no more than six times in fiscal year 2020, and  
5 no more than twice in fiscal year 2021. The task force may hold meetings  
6 by telephone or video conference, if necessary.

7 (f) Subject to subsection (e), the task force may meet at any time and  
8 at any place within the state on the call of the chairperson. A quorum of the  
9 task force shall be 9 voting members. All actions of the task force shall be  
10 by motion adopted by a majority of those voting members present when  
11 there is a quorum.

12 (g) If approved by the legislative coordinating council, members of  
13 the task force attending meetings authorized by the task force shall be paid  
14 amounts for expenses, mileage and subsistence as provided in K.S.A. 75-  
15 3223(e), and amendments thereto.

16 (h) The staff of the office of revisor of statutes, the legislative  
17 research department and the division of legislative administrative services  
18 shall provide assistance as may be requested by the legislative task force  
19 on bullying prevention in public schools.

20 (i) The provisions of this section shall be effective on and after July 1,  
21 2019.

22 (j) The provisions of this section shall expire on June 30, 2021.

23 New Sec. 10. (a) Sections 10 through 23, and amendments thereto,  
24 shall be known and may be cited as the Kansas hope scholarship act.

25 (b) The provisions of this section shall be effective on and after July  
26 1, 2019.

27 New Sec. 11. (a) As used in this act:

28 (1) "Account" means a Kansas hope scholarship account.

29 (2) "BASE aid" means the amount of base aid for student excellence  
30 set forth in K.S.A. 72-5132, and amendments thereto, for the immediately  
31 preceding school year.

32 (3) "Bullying" means the same as that term is defined in K.S.A. 72-  
33 6147, and amendments thereto.

34 (4) "Department" means the Kansas department of education.

35 (5) "Eligible student" means a resident of Kansas who:

36 (A) Is or has been enrolled in kindergarten or any of the grades one  
37 through 12 in a school district organized under the laws of this state;

38 (B) has been determined to be the victim of bullying in accordance  
39 with section 12, and amendments thereto; and

40 (C) has not graduated from high school.

41 (6) "Parent" means a parent, legal guardian, custodian or other person  
42 with authority to act on behalf of an eligible student.

43 (7) "Participating learning entity" means: (A) Any elementary or

1 secondary school operated by a school district; or (B) a qualified private  
2 school.

3 (8) "Program" means the Kansas hope scholarship program  
4 established under section 13, and amendments thereto.

5 (9) "Qualified private school" means a private school located in  
6 Kansas that is approved by the treasurer pursuant to section 19, and  
7 amendments thereto, and that remains in good standing in accordance with  
8 the provisions of this act.

9 (10) "Resident school district" means the school district in which an  
10 eligible student would be enrolled based on such eligible student's  
11 residence.

12 (11) "Treasurer" means the state treasurer or the state treasurer's  
13 designee.

14 (b) The provisions of this section shall be effective on and after July  
15 1, 2019.

16 New Sec. 12. (a) A student may report an incident of bullying to any  
17 teacher, counselor or administrator, who shall then prepare a written report  
18 of the incident and submit such written incident report to the principal of  
19 the school where the student regularly attends.

20 (b) Upon receipt of a written incident report, the principal, or the  
21 principal's designee, shall provide a copy of the report to the parent of the  
22 student who reported the incident and investigate the incident. Within 24  
23 hours after receipt of a written incident report, the principal, or the  
24 principal's designee, shall provide a copy of the report to the parent of the  
25 alleged offender and to the superintendent of the school district. Along  
26 with the written incident report, the principal, or the principal's designee,  
27 shall provide a copy of the school district's bullying prevention policy, or  
28 the website address for the webpage on such school district's website  
29 where such policy can be viewed, to both the parent of the student who  
30 reported the incident and the parent of the alleged offender. Upon the  
31 conclusion of the investigation, the principal, or the principal's designee,  
32 shall determine whether bullying occurred and, if bullying did occur, the  
33 victim of such bullying. To the extent permissible under federal and state  
34 student privacy laws, a copy of the investigation report shall be provided  
35 to the parent of the victim, if any is determined, and the parent of the  
36 alleged offender within 30 days after receipt of the written incident report.

37 (c) If a student or the parent of such student disagrees with any  
38 determination made by the principal, or the principal's designee, such  
39 student or parent may make a written request for a hearing before the  
40 board of education of the school district. Such hearing shall be held within  
41 10 days after receipt of such request. The hearing shall be conducted in  
42 executive session to protect the confidentiality of the students involved. At  
43 the hearing, the board may hear from school personnel who investigated

1 the incident, the students involved in the investigation, the parents of such  
2 students, the school district personnel involved in the investigation and any  
3 other person the board deems appropriate. Based on the information  
4 presented at the hearing, the board shall issue a decision, in writing, to  
5 affirm, reject or modify the decision of the principal, or the principal's  
6 designee. The decision of the board shall be final.

7 (d) A student who has been determined to be a victim of bullying  
8 shall be eligible to participate in the Kansas hope scholarship program, if  
9 the student satisfies the other requirements for eligibility. The school  
10 district shall notify the parent of the student who is the victim of bullying:

11 (1) That the student is eligible for the Kansas hope scholarship  
12 program and provide a written description of the program, including the  
13 information described in section 13, and amendments thereto; and

14 (2) of any preventative measures the school district is taking to  
15 eliminate or remedy future incidents in the event the student does not  
16 participate in the program.

17 (e) When a student becomes eligible for the program, the parent of  
18 such student may elect to participate in the program and transfer the  
19 eligible student to a participating learning entity in accordance with the  
20 provisions of section 14, and amendments thereto.

21 (f) The provisions of this section shall be effective on and after July  
22 1, 2019.

23 New Sec. 13. (a) The treasurer shall administer the Kansas hope  
24 scholarship program, which is hereby established. The purpose of the  
25 program is to provide alternative options for the education of Kansas  
26 students who are victims of bullying.

27 (b) The treasurer shall establish a Kansas hope scholarship account  
28 for each eligible student whose parent satisfies the requirements of this act.

29 (c) The treasurer shall maintain an explanation of the following  
30 information on the treasurer's website and provide a hard copy of such  
31 information to any person who requests it:

32 (1) The allowable uses of moneys in a Kansas hope scholarship  
33 account;

34 (2) the responsibilities of a parent of an eligible student participating  
35 in the program;

36 (3) the effect of participation in the program by eligible students with  
37 an individualized education program (IEP) or an education plan under  
38 section 504 of the rehabilitation act of 1973, 29 U.S.C. § 794 (section 504  
39 plan);

40 (4) the duties of the treasurer; and

41 (5) a list of qualified private schools.

42 (d) The provisions of this section shall be effective on and after July  
43 1, 2019.

1 New Sec. 14. (a) To establish an account, the parent of an eligible  
2 student shall enter into a written agreement with the treasurer, in a manner  
3 and on a form prescribed by the treasurer.

4 (b) The agreement between the parent of an eligible student and the  
5 treasurer shall provide that:

6 (1) The eligible student shall transfer from the school the student was  
7 attending when the bullying incident occurred;

8 (2) the eligible student shall receive instruction from a participating  
9 learning entity;

10 (3) the parent shall comply with all requirements and rules and  
11 regulations of the program; and

12 (4) the money in the eligible student's account shall only be expended  
13 as authorized by the program.

14 (c) Only one account may be established for each eligible student. A  
15 parent acting on behalf of more than one eligible student shall have a  
16 separate written agreement for each eligible student.

17 (d) A written agreement entered pursuant to this act shall expire on  
18 July 31 immediately following the date the agreement becomes effective,  
19 but may be terminated prior to such date pursuant to subsection (e). Each  
20 written agreement may be renewed by August 1 upon the written consent  
21 of the parent and the treasurer in a manner determined by the treasurer,  
22 except the parent may submit a request to the treasurer for an extension of  
23 time for renewal not to exceed 30 days. Failure to renew a written  
24 agreement does not preclude renewal of such written agreement in a  
25 subsequent year. A written agreement that has been terminated pursuant to  
26 subsection (e) shall not be renewed.

27 (e) (1) A written agreement may be terminated by the treasurer upon a  
28 determination that:

29 (A) Money in an account has been used for purposes other than those  
30 allowed by the program;

31 (B) the eligible student no longer satisfies the qualifications of an  
32 eligible student as defined in section 11, and amendments thereto; or

33 (C) the eligible student enrolls in the public school the student was  
34 attending when the bullying incident occurred.

35 (2) A written agreement may be terminated by a parent at any time.  
36 To terminate a written agreement, such parent shall notify the treasurer in  
37 writing of such termination.

38 (3) When a written agreement is terminated, the account associated  
39 with such agreement shall be deemed inactive, and the treasurer shall close  
40 the account in accordance with section 15, and amendments thereto.

41 (f) The provisions of this section shall be effective on and after July  
42 1, 2019.

43 New Sec. 15. (a) (1) There is hereby established in the state treasury

1 the Kansas hope scholarship fund to be administered by the state treasurer.  
2 Money in the Kansas hope scholarship fund shall be expended only for the  
3 purposes established in this act. All moneys received pursuant to section  
4 17, and amendments thereto, shall be deposited in the state treasury in  
5 accordance with the provisions of K.S.A. 75-4215, and amendments  
6 thereto, and shall be credited to the Kansas hope scholarship fund.

7 (2) On or before the 10<sup>th</sup> of each month, the director of accounts and  
8 reports shall transfer from the state general fund to the Kansas hope  
9 scholarship fund interest earnings based on:

10 (A) The average daily balance of moneys in the Kansas hope  
11 scholarship fund; and

12 (B) the net earnings rate of the pooled money investment portfolio for  
13 the preceding month.

14 (b) Upon execution of an agreement in accordance with section 14,  
15 and amendments thereto, the treasurer shall establish an account in the  
16 Kansas hope scholarship fund in the state treasury in the name of the  
17 eligible student. Upon establishment of such account, the treasurer shall  
18 notify the resident school district of the establishment of such an account  
19 for the eligible student.

20 (c) If the eligible student is enrolled in a qualified private school, the  
21 treasurer shall transfer to an eligible student's account in the Kansas hope  
22 scholarship fund an aggregate annual amount equal to:

23 (1) 88% of the BASE aid if the eligible student is enrolled in any of  
24 the grades one through five in the current school year;

25 (2) 92% of the BASE aid if the eligible student is enrolled in any of  
26 the grades six through eight in the current school year; and

27 (3) 96% of the BASE aid if the eligible student is enrolled in any of  
28 the grades nine through 12 in the current school year.

29 The treasurer shall make such transfers in quarterly installments  
30 pursuant to a schedule determined by the treasurer.

31 (d) The treasurer may deduct a percentage of the amount to be  
32 transferred into an account as reimbursement for the administrative costs  
33 of implementing the provisions of this act as follows:

34 (1) Up to 5% each year for the first two years money is transferred to  
35 an eligible student's account under subsection (c); and

36 (2) up to 2.5% for the third year and for each subsequent year money  
37 is transferred to an eligible student's account under subsection (c).

38 (e) No transfers shall be made to an eligible student's account after  
39 such student has graduated from high school.

40 (f) (1) Each account shall remain active until:

41 (A) A written agreement is terminated pursuant to section 14, and  
42 amendments thereto;

43 (B) July 31 following the date on which the eligible student graduates

1 from high school; or

2 (C) there are two consecutive years of nonrenewal of an agreement.

3 (2) When the treasurer determines an account is inactive, the treasurer  
4 shall close the account and certify the amount of funds remaining in the  
5 account to the director of accounts and reports. Such certified amount shall  
6 be transferred from the closed account to the Kansas hope scholarship  
7 fund.

8 (g) The treasurer shall develop a system for payment of services by  
9 participating parents by electronic funds transfer. However, such system  
10 shall not require parents to be reimbursed for out-of-pocket expenses. All  
11 transfers shall be only for expenditures approved by the treasurer. The  
12 treasurer may contract with a third party for the purposes of this  
13 subsection.

14 (h) The provisions of this section shall be effective on and after July  
15 1, 2019.

16 New Sec. 16. (a) An eligible student whose parent has entered into an  
17 agreement with the treasurer in accordance with section 14, and  
18 amendments thereto, may transfer to and enroll in a participating learning  
19 entity.

20 (b) The provisions of this section shall be effective on and after July  
21 1, 2019.

22 New Sec. 17. (a) Each year, the treasurer shall notify the state board  
23 of education as to the names of the students participating in the program,  
24 the resident school district of each student and the participating learning  
25 entity each student is attending in the current school year.

26 (b) For school year 2019-2020, and each school year thereafter, an  
27 eligible student shall be counted in the enrollment of such eligible student's  
28 resident school district for the purposes of calculating the amount of the  
29 state foundation aid per student for the resident school district if such  
30 eligible student is enrolled in a qualified private school.

31 (c) (1) The state board shall determine the amounts to be transferred  
32 to the Kansas hope scholarship fund by multiplying an amount equal to the  
33 percentage of the BASE aid set forth in section 15(c), and amendments  
34 thereto, by the total number of eligible students in such resident school  
35 district who are participating in the program, who are enrolled in a  
36 qualified private school and who correspond to such percentage. The state  
37 board of education shall certify the resulting products to the director of  
38 accounts and reports. Upon receipt of such certification, the director shall  
39 transfer such certified amounts from the state general fund to the Kansas  
40 hope scholarship fund established in section 15, and amendments thereto.

41 (2) For school year 2019-2020 and each school year thereafter, the  
42 state board shall deduct from the amount of state foundation aid for each  
43 resident school district an amount equal to the amount certified under



1 paragraph (1) for such resident school district.

2 (d) The provisions of this section shall be effective on and after July  
3 1, 2019.

4 New Sec. 18. (a) Moneys in the eligible student's account may be  
5 accessed by such eligible student's parent, but shall only be expended by  
6 such parent for the following purposes:

7 (1) Tuition and fees charged by a qualified private school; and

8 (2) textbooks and other supplies required by a qualified private  
9 school.

10 (b) The treasurer shall notify the parent of any expenditures from an  
11 eligible student's account that do not meet the requirements of subsection  
12 (a). Such parent shall repay the cost of any such expenditures within 30  
13 days of notification by the treasurer.

14 (c) Except as provided in section 15(f), and amendments thereto,  
15 funds remaining in an account at the end of a school year shall roll over to  
16 the next succeeding school year.

17 (d) A participating learning entity providing education services  
18 purchased with funds from an account shall not share, refund or rebate any  
19 portion of such funds to the parent or eligible student. Any such refund or  
20 rebate shall be made directly into the eligible student's account.

21 (e) No personal deposits may be made into an account.

22 (f) (1) The treasurer shall conduct or contract to conduct annual  
23 audits of Kansas hope scholarship accounts to ensure compliance with the  
24 provisions of this act. The treasurer shall also conduct or contract to  
25 conduct additional audits of Kansas hope scholarship accounts, as needed,  
26 to ensure compliance with this act.

27 (2) If the treasurer determines money in an account has been used for  
28 purposes other than those allowed by subsection (a), the treasurer may:

29 (A) Prohibit expenditures from the account until such time as  
30 determined by the treasurer;

31 (B) prorate amounts to be deposited in such account under section 15,  
32 and amendments thereto, by an amount equal to the total amount used for  
33 purposes other than those allowed by subsection (a); or

34 (C) terminate the account.

35 (g) The provisions of this section shall be effective on and after July  
36 1, 2019.

37 New Sec. 19. (a) To become a qualified private school, an applicant  
38 shall submit an application to the treasurer on a form and in a manner  
39 prescribed by the treasurer. Such application shall include proof that the  
40 applicant is an accredited nonpublic school registered with the state board  
41 of education pursuant to K.S.A. 72-4346, and amendments thereto, and  
42 provides instruction in at least those subjects required by K.S.A. 72-3214,  
43 72-3217 and 72-3235, and amendments thereto.

1 (b) The treasurer shall approve an application or request additional  
2 information, as necessary, to prove an applicant meets the criteria to be  
3 deemed a qualified private school within 45 days of receiving the  
4 application. If the applicant is unable to provide such additional  
5 information, the treasurer may deny the application.

6 (c) The treasurer shall conduct or contract to conduct an audit of a  
7 qualified private school, selected at random each year, to determine  
8 whether the qualified private school is compliant with the requirements of  
9 subsection (a).

10 (d) (1) The treasurer may revoke a qualified private school's approval  
11 if the treasurer determines the qualified private school:

12 (A) Has routinely failed to comply with the provisions of this act or  
13 applicable rules and regulations; or

14 (B) has failed to provide any educational services required by law to  
15 an eligible student receiving instruction from the school, if the school is  
16 accepting payments made from such student's account.

17 (2) Prior to revoking a qualified private school's approval, the  
18 treasurer shall notify such school of an impending revocation and the  
19 reason for such revocation. The qualified private school shall have 30 days  
20 from the time it was notified to cure the matter identified in the notice. If  
21 the qualified private school fails to cure such matter within 30 days, such  
22 school's approval shall be revoked. A qualified private school whose  
23 approval has been revoked shall not be allowed to participate in the  
24 program until such time the treasurer determines such school is in  
25 compliance with the requirements of this act.

26 (3) If the treasurer revokes a qualified private school's approval, the  
27 treasurer shall immediately notify each parent of an eligible student  
28 participating in the program and receiving instruction from such school.

29 (e) The treasurer may notify the attorney general or the district  
30 attorney of the county where the qualified private school is located, if a  
31 qualified private school's approval was revoked because of misuse of  
32 money paid from an account.

33 (f) The provisions of this section shall be effective on and after July  
34 1, 2019.

35 New Sec. 20. (a) Enrollment of an eligible student in a qualified  
36 private school shall be considered a parental placement of such student  
37 under the individuals with disabilities education act, 20 U.S.C. § 1400 et  
38 seq.

39 (b) The provisions of this section shall be effective on and after July  
40 1, 2019.

41 New Sec. 21. (a) The provisions of this act shall be subject to the  
42 Kansas administrative procedure act and reviewable under the Kansas  
43 judicial review act.

1 (b) The provisions of this section shall be effective on and after July  
2 1, 2019.

3 New Sec. 22. (a) On or before January 1, 2020, the treasurer shall  
4 adopt rules and regulations necessary to carry out the provisions of this  
5 act.

6 (b) The provisions of this section shall be effective on and after July  
7 1, 2019.

8 New Sec. 23. (a) Nothing in this act shall be deemed to limit the  
9 independence or autonomy of a qualified private school or to make the  
10 actions of a qualified private school the actions of the state government.

11 (b) The provisions of this section shall be effective on and after July  
12 1, 2019.

13 New Sec. 24. (a) The state department of education shall conduct a  
14 study of graduation requirements established by school districts, including,  
15 but not limited to, the following:

16 (1) The minimum requirements for graduating from high school in  
17 this state;

18 (2) the necessary high school courses for admission into a  
19 postsecondary educational institution in this state;

20 (3) the inclusion of computer science curriculum as a math or science  
21 graduation credit for purposes of satisfying graduation requirements and  
22 postsecondary educational institution admissions requirements; and

23 (4) the inclusion of personal financial literacy as a math graduation  
24 credit for purposes of satisfying graduation requirements and  
25 postsecondary educational institution admissions requirements.

26 (b) The state board of regents shall provide assistance to the  
27 department as necessary for the department to complete that portion of the  
28 study relating to postsecondary educational institution admissions  
29 requirements.

30 (c) On or before January 15, 2020, the state department of education  
31 shall prepare and submit a report on its findings, including any  
32 recommendations regarding graduation requirements, to the governor and  
33 the legislature.

34 (d) The provisions of this section shall be effective on and after July  
35 1, 2019.

36 (e) The provisions of this section shall expire on June 30, 2020.

37 New Sec. 25. (a) There is hereby established the IT education  
38 standards advisory commission. The purpose of the commission is to  
39 advise the state board of education and the state board of regents on  
40 information technology standards and industry needs. The commission  
41 shall consist of 11 members as follows:

42 (1) Two members appointed by the speaker of the house of  
43 representatives;

1 (2) one member appointed by the minority leader of the house of  
2 representatives;

3 (3) two members appointed by the president of the senate;

4 (4) one member appointed by the minority leader of the senate;

5 (5) three members appointed by the governor;

6 (6) one member appointed by the state board of education; and

7 (7) one member appointed by the state board of regents.

8 (b) Any vacancy in a position shall be filled in the same manner as  
9 the original appointment. The members shall elect a chairperson and vice-  
10 chairperson.

11 (c) The commission shall meet at least three times each calendar year.  
12 Meetings shall be at such time and place within the state as set by the  
13 chairperson. A quorum of the commission shall be six members. All  
14 actions of the commission shall be by motion adopted by a majority of  
15 those members present when there is a quorum.

16 (d) Members of the commission attending meetings authorized by the  
17 commission shall be paid amounts for expenses, mileage and subsistence  
18 as provided in K.S.A. 75-3223(e), and amendments thereto.

19 (e) On or before January 15, 2020, and each January 15 thereafter, the  
20 commission shall submit a report to the governor, the legislature, the state  
21 board of education and the state board of regents. Such report shall include  
22 any recommendations of the commission.

23 (f) The provisions of this section shall be effective on and after July  
24 1, 2019.

25 (g) The provisions of this section shall expire on June 30, 2021.

26 New Sec. 26. (a) All reports prepared pursuant to K.S.A. 72-1167, 72-  
27 5170 and 72-5171, and amendments thereto, and section 4, and  
28 amendments thereto, shall be published on the state department of  
29 education's website with a link to such reports prominently displayed on  
30 the website homepage titled, "Accountability Reports." Reports prepared  
31 for each school district and each school operated by such school district  
32 shall be published on such school district's website with a link to such  
33 reports prominently displayed on the website homepage titled,  
34 "Accountability Reports."

35 (b) The provisions of this section shall be effective on and after July  
36 1, 2019.

37 New Sec. 27. (a) A request for proposal by the board of education of  
38 a school district for the installation or replacement of the roof as part of  
39 any facility construction, reconstruction, remodeling or repair, or for  
40 materials, goods or wares related to the installation or replacement of a  
41 roof as part of the facility construction, reconstruction, remodeling or  
42 repair, may specify a particular roofing product, material or installation  
43 method, provided that the request for proposal does not require:

1 (1) A proprietary product, material or installation method; or  
 2 (2) approval by an architect or engineering consultant, school district  
 3 employee or the board that a proposed product, material or installation  
 4 method constitutes the equivalent of a proprietary product, material or  
 5 installation method.

6 (b) Any such request for proposal shall:

7 (1) Require the use of products and materials that satisfy the  
 8 American society for testing and materials standards for such products and  
 9 materials; and

10 (2) only specify products and materials that are obtainable from more  
 11 than one manufacturer.

12 (c) For any school district located in a metropolitan area with a  
 13 population of not less than 50,000, if a particular roofing product, material  
 14 or installation method is specified in a request for proposal, no bid shall  
 15 not be accepted unless the board of education receives at least three bids in  
 16 response to such request for proposal, including any bids specifying a  
 17 product, material or installation method recognized by the respective  
 18 industry as substantially similar to the product, material or installation  
 19 method specified in the request for proposal.

20 (d) The provisions of this section shall be effective on and after  
 21 July 1, 2019.

22 Sec. 28. On and after July 1, 2019, K.S.A. 72-1151 is hereby  
 23 amended to read as follows: 72-1151. (a) Except as provided by this  
 24 section and ~~K.S.A. 72-6760b~~, no expenditure involving an amount greater  
 25 than \$20,000 for construction, reconstruction or remodeling or for the  
 26 purchase of materials, goods or wares shall be made by the board of  
 27 education of any school district except upon sealed proposals, and to the  
 28 lowest responsible bidder.

29 (b) The provisions of subsection (a) do not apply to expenditures by a  
 30 board of education for the purchase of:

31 (1) Services;

32 (2) products required to be purchased under the provisions of K.S.A.  
 33 75-3317 through 75-3322, and amendments thereto;

34 (3) educational materials directly related to curriculum and secured  
 35 by copyright;

36 (4) motor fuels required to provide or furnish transportation;

37 (5) food and foodstuffs necessary for the implementation or operation  
 38 of any child nutrition program;

39 (6) articles or products that are produced, manufactured or provided  
 40 by inmates under the prison-made goods act of Kansas;

41 (7) natural gas that will be consumed in buildings owned or operated  
 42 by the school district;

43 (8) materials, goods or wares required for reconstructing, remodeling,

1 repairing or equipping buildings when such purchase has been necessitated  
2 by the occurrence of a loss against which the board of education has  
3 purchased property or casualty insurance; and

4 (9) materials, goods or wares which are purchased:

5 (A) From vendors who have entered into contracts with the state  
6 director of purchases pursuant to state purchasing statutes for purchases by  
7 state agencies;

8 (B) under the same pricing provisions established in the state  
9 contracts, subject to agreement of the vendor to honor the state contract  
10 prices; and

11 (C) under the same pricing provisions established in federal, national  
12 or other state contracts facilitated by a federal or local governmental entity  
13 or agency, subject to:

14 (i) Agreement of the vendor to honor the contract prices; and

15 (ii) approval by the board of education for expenditures in an amount  
16 greater than \$20,000.

17 (c) Whenever the board of education of any school district lets bids  
18 for the purchase of materials, goods or wares and bids are submitted by  
19 bidders domiciled within the school district and by bidders domiciled  
20 outside the school district and the low bid is submitted by a bidder  
21 domiciled outside the school district, the school district domiciliary which  
22 submitted the lowest bid may be deemed the preferred bidder and awarded  
23 the bid if:

24 (1) The quality, suitability and usability of the materials, goods or  
25 wares are equal;

26 (2) the amount of the bid of the school district domiciliary is not more  
27 than 1% greater than the amount of the low bid; and

28 (3) the school district domiciliary agrees to meet the low bid by filing  
29 a written agreement to that effect within 72 hours after receiving  
30 notification of being deemed the preferred bidder.

31 (d) The provisions of subsection (c) do not apply to expenditures for  
32 construction, reconstruction or remodeling.

33 (e) *Subject to the provisions of section 27, and amendments thereto,*  
34 *whenever the board of education of any school district lets bids for the*  
35 *installation or replacement of a roof as part of any facility construction,*  
36 *reconstruction, remodeling or repair, or for materials, goods or wares*  
37 *related to the installation or replacement of a roof as part of the facility*  
38 *construction, reconstruction, remodeling or repair, the board of education*  
39 *may award the bid to a bidder other than the bidder who submitted the*  
40 *lowest bid if the board of education determines that the quality, suitability*  
41 *and usability of the product, material or installation method is superior to*  
42 *the product, material or installation method proposed by any bidder*  
43 *submitting a lower bid.*

1       Sec. 29. On and after July 1, 2019, K.S.A. 72-1167 is hereby  
2 amended to read as follows: 72-1167. (a) This section shall be known and  
3 may be cited as the Kansas uniform financial accounting and reporting act.

4       (b) As used in this section:

5       (1) "Budget summary" means a one-page summary of the official  
6 budget adopted by the board of education of the school district, and shall  
7 include, but is not limited to, graphs depicting the total expenditures in the  
8 budget by category, supplemental and general fund expenditures,  
9 instruction expenditures, enrollment figures, mill rates by fund and  
10 average salaries. For purposes of this section, a one-page budget at a  
11 glance format developed by the state board, and any successor format shall  
12 be deemed a budget summary, provided it complies with the requirements  
13 of this section.

14       (2) "Reporting system" means the uniform reporting system,  
15 including a uniform chart of accounts, developed by the state board as  
16 required by this section.

17       (3) "School district" means a unified school district organized and  
18 operated under the laws of this state.

19       (4) "State board" means the state board of education.

20       (c) The state board shall develop and maintain a uniform reporting  
21 system for the receipts and expenditures of school districts. The  
22 accounting records maintained by each school district shall be coordinated  
23 with the uniform reporting system. Each school district shall record the  
24 receipts and expenditures of the district in accordance with a uniform  
25 classification of accounts or chart of accounts and reports as shall be  
26 prescribed by the state board. Each school district shall submit such  
27 reports and statements as may be required by the state board. The state  
28 board shall design, revise and direct the use of accounting records and  
29 fiscal procedures and prescribe uniform classifications for receipts and  
30 expenditures for all school districts. The reporting system shall include all  
31 funds held by a school district regardless of the source of the moneys held  
32 in such funds, including, but not limited to, all funds funded by fees or  
33 other sources of revenue not derived from tax levies. The state board shall  
34 prescribe the necessary forms to be used by school districts in connection  
35 with such uniform reporting system.

36       (d) The reporting system developed by the state board shall be  
37 developed in such a manner that allows school districts to record and  
38 report any information required by state or federal law.

39       (e) The reporting system shall provide records showing by funds,  
40 accounts and other pertinent classifications, the amounts appropriated, the  
41 estimated revenues, actual revenues or receipts, the amounts available for  
42 expenditure, the total and itemized expenditures, the unencumbered cash  
43 balances, excluding state aid receivable, actual balances on hand and the

1 unencumbered balances of allotments or appropriations for each school  
2 district.

3 (f) The reporting system shall allow a person to search the data and  
4 allow for the comparison of data by school district.

5 (g) Each school district shall annually submit a report to the state  
6 board on all construction activity undertaken by the school district which  
7 was financed by the issuance of bonds and which such bonds have not  
8 matured. Such report shall include all revenue receipts, all expenditures of  
9 bond proceeds authorized by law, the dates for commencement and  
10 completion of such construction activity, the estimated cost and the actual  
11 cost of such construction activity. The information provided in the report  
12 shall be in a form so as to readily identify such information with a specific  
13 construction project. Such report shall be submitted in a form and manner  
14 prescribed by the state board in accordance with the provisions of this  
15 section.

16 (h) From and after July 1, 2012, the board of education of each school  
17 district shall record and report the receipts and expenditures of the district  
18 in the manner prescribed by the state board in accordance with this section.

19 (i) (1) Each school district shall annually publish on such district's  
20 internet website:

21 (A) A copy of form 150, estimated legal maximum general fund  
22 budget, or any successor document containing the same or similar  
23 information, that was submitted by such district to the state board of  
24 education for the immediately preceding school year; and

25 (B) the budget summary for the current school year and actual  
26 expenditures for the immediately preceding two school years showing total  
27 dollars net of transfers and dollars per pupil for each of the following:

- 28 (i) Function 1000, instruction;
- 29 (ii) function 2100, student support;
- 30 (iii) function 2200, instructional staff support;
- 31 (iv) functions 2300 through 2500, administration;
- 32 (v) function 2600, operation and maintenance;
- 33 (vi) function 2700, transportation;
- 34 (vii) function 3100, food service;
- 35 (viii) functions 2900, 3200 and 3300, other current spending;
- 36 (ix) function 4000, capital outlay;
- 37 (x) function 5100, debt service;
- 38 (xi) the total expenditures which is the sum of the amounts in clauses  
39 (i) through (x);
- 40 (xii) the spending allocated to function 1000, instruction, excluding  
41 capital outlay and debt service expenditures, as a percentage of total  
42 expenditures;
- 43 (xiii) the spending allocated to function 1000, instruction, excluding



1 capital outlay and debt service expenditures, as a percentage of current  
 2 spending, which is the sum of expenditures for functions 1000 through  
 3 3300 less capital outlay and debt service expenditures included in any of  
 4 those functions; and

5 (xiv) the revenue in total dollars net of transfers both in total and  
 6 disaggregated to show the amount of revenue received from local, state  
 7 and federal revenue sources.

8 (2) For purposes of subsection (i)(1)(B), all per pupil amounts shall  
 9 be calculated using the full-time equivalent enrollment of the school  
 10 district. All function categories and other accounting categories shall refer  
 11 to those same categories as established and required for financial  
 12 accounting purposes by the state board as published in the Kansas state  
 13 department of education's Kansas accounting handbook for unified school  
 14 districts, as published in August 2012, or later versions as established in  
 15 rules and regulations adopted by the state board.

16 ~~(3) Publications required by this subsection shall be published with an~~  
 17 ~~easily identifiable link located on such district's website homepage.~~

18 ~~(4)~~—Publications required by this subsection shall be made available to  
 19 the public at every meeting held by the board of education of each school  
 20 district when the board is discussing the district's budget or any other  
 21 school finance matter.

22 ~~(j)~~—(j) The department of education shall annually publish on its  
 23 internet website:

24 ~~(A)~~(1) All of the publications required under subsection (i); and

25 ~~(B)~~(2) the following expenditures for each school district on a per  
 26 pupil basis:

27 ~~(i)~~(A) Total expenditures;

28 ~~(ii)~~(B) capital outlay expenditures;

29 ~~(iii)~~(C) bond and interest expenditures; and

30 ~~(iv)~~(D) all other expenditures not included in ~~(ii) or (iii)~~(B) or (C).

31 ~~(2)~~—Publications required by this subsection shall be published with an  
 32 easily identifiable link located on the department's website homepage.

33 *(k) All reports prepared pursuant to this section shall be published in*  
 34 *accordance with section 26, and amendments thereto.*

35 Sec. 30. On and after July 1, 2019, K.S.A. 72-3123 is hereby  
 36 amended to read as follows: 72-3123. (a) The board of education of any  
 37 school district is hereby authorized to permit ~~pupils~~ *students* who are not  
 38 residents of the school district to enroll in and attend the schools of the  
 39 district. The board of education may permit such ~~pupils~~ *students* to attend  
 40 school without charge or, subject to the provisions of subsection (b), may  
 41 charge such ~~pupils~~ *students* for attendance at school to offset, totally or in  
 42 part, the costs of providing for such attendance. Amounts received under  
 43 this subsection by the board of education of a school district for enrollment

1 and attendance of ~~pupils~~ *students* at school in regular educational  
2 programs shall be deposited in the general fund of the school district.

3 (b) ~~Pupils~~ *Students* who are not residents of a school district and are  
4 attending the schools of the school district in accordance with the  
5 provisions of an agreement entered into under authority of K.S.A. 72-  
6 13,101, and amendments thereto, shall not be charged for attendance at  
7 school. The costs of providing for the attendance of such ~~pupils~~ *students* at  
8 school shall be paid by the school district of residence of the ~~pupils~~-  
9 *students* in accordance with the provisions of the agreement.

10 (c) *A school district shall permit any student who is eligible for a*  
11 *Kansas hope scholarship account under section 12, and amendments, to*  
12 *enroll in and attend the schools of such school district. No student*  
13 *attending school in such district pursuant to this subsection shall be*  
14 *charged for attendance at such school. Students attending school in a*  
15 *school district in which the student does not reside pursuant to this*  
16 *subsection shall be counted as regularly enrolled in and attending school*  
17 *in the school district where such student is enrolled for purposes of the*  
18 *Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and*  
19 *amendments thereto, except computation of transportation weighting*  
20 *under such act, and for purposes of the statutory provisions contained in*  
21 *article 64 of chapter 72 of the Kansas Statutes Annotated, and*  
22 *amendments thereto.*

23 Sec. 31. On and after July 1, 2019, K.S.A. 72-3422 is hereby  
24 amended to read as follows: 72-3422. (a) Each year, the state board of  
25 education shall determine the amount of state aid for the provision of  
26 special education and related services each school district shall receive for  
27 the ensuing school year. The amount of such state aid shall be computed  
28 by the state board as provided in this section. The state board shall:

29 (1) Determine the total amount of general fund and local option  
30 budgets of all school districts;

31 (2) subtract from the amount determined in subsection (a)(1) the total  
32 amount attributable to assignment of transportation weighting, bilingual  
33 weighting, career technical education weighting, special education  
34 weighting and at-risk student weighting to the enrollment of all school  
35 districts;

36 (3) divide the remainder obtained in subsection (a)(2) by the total  
37 number of full-time equivalent pupils enrolled in all school districts on  
38 September 20;

39 (4) determine the total full-time equivalent enrollment of exceptional  
40 children receiving special education and related services provided by all  
41 school districts;

42 (5) multiply the amount of the quotient obtained in subsection (a)(3)  
43 by the full-time equivalent enrollment determined in subsection (a)(4);

1 (6) determine the amount of federal funds received by all school  
2 districts for the provision of special education and related services;

3 (7) determine the amount of revenue received by all school districts  
4 rendered under contracts with the state institutions for the provisions of  
5 special education and related services by the state institution;

6 (8) add the amounts determined under subsections (a)(6) and (a)(7) to  
7 the amount of the product obtained under subsection (a)(5);

8 (9) determine the total amount of expenditures of all school districts  
9 for the provision of special education and related services;

10 (10) subtract the amount of the sum obtained under subsection (a)(8)  
11 from the amount determined under subsection (a)(9); and

12 (11) multiply the remainder obtained under subsection (a)(10) by  
13 *92% the excess cost percentage established by the state board under*  
14 *subsection (i).*

15 The computed amount is the amount of state aid for the provision of  
16 special education and related services aid a school district is entitled to  
17 receive for the ensuing school year.

18 (b) Each school district shall receive:

19 (1) Reimbursement for actual travel allowances paid to special  
20 teachers at not to exceed the rate specified under K.S.A. 75-3203, and  
21 amendments thereto, for each mile actually traveled during the school year  
22 in connection with duties in providing special education or related services  
23 for exceptional children. Such reimbursement shall be computed by the  
24 state board by ascertaining the actual travel allowances paid to special  
25 teachers by the school district for the school year and shall be in an  
26 amount equal to 80% of such actual travel allowances;

27 (2) reimbursement in an amount equal to 80% of the actual travel  
28 expenses incurred for providing transportation for exceptional children to  
29 special education or related services;

30 (3) reimbursement in an amount equal to 80% of the actual expenses  
31 incurred for the maintenance of an exceptional child at some place other  
32 than the residence of such child for the purpose of providing special  
33 education or related services. Such reimbursement shall not exceed \$600  
34 per exceptional child per school year; and

35 (4) (A) except for those school districts that receive reimbursement  
36 under subsection (c) or (d), after subtracting the amounts of reimbursement  
37 under subsections (a)(1), (a)(2) and (a)(3) from the total amount  
38 appropriated for special education and related services under this act, an  
39 amount which bears the same proportion to the remaining amount  
40 appropriated as the number of full-time equivalent special teachers who  
41 are qualified to provide special education or related services to exceptional  
42 children and are employed by the school district for approved special  
43 education or related services bears to the total number of such qualified

1 full-time equivalent special teachers employed by all school districts for  
2 approved special education or related services.

3 (B) Each special teacher who is qualified to assist in the provision of  
4 special education or related services to exceptional children shall be  
5 counted as  $\frac{2}{5}$  full-time equivalent special teacher who is qualified to  
6 provide special education or related services to exceptional children.

7 (C) For purposes of this subsection (b)(4), a special teacher, qualified  
8 to assist in the provision of special education and related services to  
9 exceptional children, who assists in providing special education and  
10 related services to exceptional children at either the state school for the  
11 blind or the state school for the deaf and whose services are paid for by a  
12 school district pursuant to K.S.A. 76-1006 or 76-1102, and amendments  
13 thereto, shall be considered a special teacher of such school district.

14 (c) Each school district which has paid amounts for the provision of  
15 special education and related services under an interlocal agreement shall  
16 receive reimbursement under subsection (b)(4). The amount of such  
17 reimbursement for the school district shall be the amount which bears the  
18 same relation to the aggregate amount available for reimbursement for the  
19 provision of special education and related services under the interlocal  
20 agreement, as the amount paid by such school district in the current school  
21 year for provision of such special education and related services bears to  
22 the aggregate of all amounts paid by all school districts in the current  
23 school year who have entered into such interlocal agreement for provision  
24 of such special education and related services.

25 (d) Each contracting school district which has paid amounts for the  
26 provision of special education and related services as a member of a  
27 cooperative shall receive reimbursement under subsection (b)(4). The  
28 amount of such reimbursement for the school district shall be the amount  
29 which bears the same relation to the aggregate amount available for  
30 reimbursement for the provision of special education and related services  
31 by the cooperative, as the amount paid by such school district in the  
32 current school year for provision of such special education and related  
33 services bears to the aggregate of all amounts paid by all contracting  
34 school districts in the current school year by such cooperative for  
35 provision of such special education and related services.

36 (e) No time spent by a special teacher in connection with duties  
37 performed under a contract entered into by the Kansas juvenile  
38 correctional complex, the Larned juvenile correctional facility or the  
39 Topeka juvenile correctional facility and a school district for the provision  
40 of special education services by such state institution shall be counted in  
41 making computations under this section.

42 (f) There is hereby established in every school district a fund which  
43 shall be called the special education fund, which fund shall consist of all

1 moneys deposited therein or transferred thereto according to law.  
2 Notwithstanding any other provision of law, all moneys received by the  
3 school district from whatever source for special education shall be credited  
4 to the special education fund established by this section, except that: (1)  
5 Amounts of payments received by a school district under K.S.A. 72-3423,  
6 and amendments thereto, and amounts of grants, if any, received by a  
7 school district under K.S.A. 72-3425, and amendments thereto, shall be  
8 deposited in the general fund of the district and transferred to the special  
9 education fund; and (2) moneys received by a school district pursuant to  
10 lawful agreements made under K.S.A. 72-3412, and amendments thereto,  
11 shall be credited to the special education fund established under the  
12 agreements.

13 (g) The expenses of a school district directly attributable to special  
14 education shall be paid from the special education fund and from special  
15 funds established under K.S.A. 72-3412, and amendments thereto.

16 (h) Obligations of a school district pursuant to lawful agreements  
17 made under K.S.A. 72-3412, and amendments thereto, shall be paid from  
18 the special education fund established by this section.

19 (i) *Each school year the state board shall establish the excess cost*  
20 *percentage based on the amount of funds appropriated for the current*  
21 *school year for special education and related services.*

22 Sec. 32. On and after July 1, 2019, K.S.A. 72-4352 is hereby  
23 amended to read as follows: 72-4352. As used in the tax credit for low  
24 income students scholarship program act:

25 (a) "Contributions" means monetary gifts or donations and in-kind  
26 contributions, gifts or donations that have an established market value.

27 (b) "Department" means the Kansas department of revenue.

28 (c) "Educational scholarship" means an amount not to exceed \$8,000  
29 per school year provided to an eligible student, or to a qualified school  
30 with respect to an eligible student, to cover all or a portion of the costs of  
31 education including tuition, fees and expenses of a qualified school and, if  
32 applicable, the costs of transportation to a qualified school if provided by  
33 such qualified school.

34 (d) "Eligible student" means a child who:

35 (1) (A) Is an at-risk student, as defined in K.S.A. 72-5132, and  
36 amendments thereto, and who is attending a public school; or (B) has been  
37 eligible to receive an educational scholarship under this program and has  
38 not graduated from high school or reached 21 years of age;

39 (2) resides in Kansas while eligible for an educational scholarship;  
40 and

41 (3) (A) was enrolled in any public school in the previous school year  
42 in which an educational scholarship is first sought for the child; or (B) is  
43 eligible to be enrolled in any public school in the school year in which an

1 educational scholarship is first sought for the child and the child is under  
2 the age of six years.

3 (e) "Parent" includes a guardian, custodian or other person with  
4 authority to act on behalf of the child.

5 (f) "Program" means the tax credit for low income students  
6 scholarship program established in K.S.A. ~~72-99a01 through 72-99a07~~ 72-  
7 4351 through 72-4357, and amendments thereto.

8 (g) "Public school" means ~~a~~ *an elementary* school that is operated by  
9 a school district, and identified by the state board as one of the lowest 100  
10 performing *elementary* schools with respect to student achievement among  
11 all *elementary* schools operated by school districts for the current school  
12 year.

13 (h) "Qualified school" means any nonpublic school that provides  
14 education to elementary or secondary students, has notified the state board  
15 of its intention to participate in the program and complies with the  
16 requirements of the program. On and after July 1, 2020, a qualified school  
17 shall be accredited by the state board or a national or regional accrediting  
18 agency that is recognized by the state board for the purpose of satisfying  
19 the teaching performance assessment for professional licensure.

20 (i) "Scholarship granting organization" means an organization that  
21 complies with the requirements of this program and provides educational  
22 scholarships to eligible students or to qualified schools in which parents  
23 have enrolled eligible students.

24 (j) "School district" or "district" means any unified school district  
25 organized and operating under the laws of this state.

26 (k) "School year" shall have the meaning ascribed thereto in section  
27 4, and amendments thereto.

28 (l) "Secretary" means the secretary of revenue.

29 (m) "State board" means the state board of education.

30 Sec. 33. On and after July 1, 2019, K.S.A. 72-4354 is hereby  
31 amended to read as follows: 72-4354. (a) To be eligible to participate in  
32 the program, a scholarship granting organization shall comply with the  
33 following:

34 (1) The scholarship granting organization shall notify the secretary  
35 and the state board of the scholarship granting organization's intent to  
36 provide educational scholarships;

37 (2) upon granting an educational scholarship, the scholarship granting  
38 organization shall report such information to the state board;

39 (3) the scholarship granting organization shall provide verification to  
40 the secretary that the scholarship granting organization is exempt from  
41 federal income taxation pursuant to section 501(c)(3) of the federal  
42 internal revenue code of 1986;

43 (4) upon receipt of contributions in an aggregate amount or value in

1 excess of \$50,000 during a school year, a scholarship granting  
2 organization shall file with the state board either:

3 (A) A surety bond payable to the state in an amount equal to the  
4 aggregate amount of contributions expected to be received during the  
5 school year; or

6 (B) financial information demonstrating the scholarship granting  
7 organization's ability to pay an aggregate amount equal to the amount of  
8 the contributions expected to be received during the school year, which  
9 must be reviewed and approved of in writing by the state board;

10 (5) scholarship granting organizations that provide other nonprofit  
11 services in addition to providing educational scholarships shall not  
12 commingle contributions made under the program with other contributions  
13 made to such organization. A scholarship granting organization under this  
14 subsection shall also file with the state board, prior to the commencement  
15 of each school year, either:

16 (A) A surety bond payable to the state in an amount equal to the  
17 aggregate amount of contributions expected to be received during the  
18 school year; or

19 (B) financial information demonstrating the nonprofit organization's  
20 ability to pay an aggregate amount equal to the amount of the  
21 contributions expected to be received during the school year, which must  
22 be reviewed and approved of in writing by the state board;

23 (6) each qualified school receiving educational scholarships from the  
24 scholarship granting organization shall annually certify to the scholarship  
25 granting organization its compliance with the requirements of the program;

26 (7) at the end of the calendar year, the scholarship granting  
27 organization shall have its accounts examined and audited by a certified  
28 public accountant. Such audit shall include, but not be limited to,  
29 information verifying that the educational scholarships awarded by the  
30 scholarship granting organization were distributed to qualified schools  
31 with respect to eligible students determined by the state board under  
32 K.S.A. 72-4353(c), and amendments thereto, and information specified in  
33 this section. Prior to filing a copy of the audit with the state board, such  
34 audit shall be duly verified and certified by a certified public accountant;  
35 and

36 (8) if a scholarship granting organization decides to limit the number  
37 or type of qualified schools who will receive educational scholarships, the  
38 scholarship granting organization shall provide, in writing, the name or  
39 names of those qualified schools to any contributor and the state board.

40 (b) No scholarship granting organization shall provide an educational  
41 scholarship with respect to any eligible student to attend any qualified  
42 school with paid staff or paid board members, or relatives thereof, in  
43 common with the scholarship granting organization.

1 (c) The scholarship granting organization shall disburse not less than  
2 90% of contributions received pursuant to the program in the form of  
3 educational scholarships within 36 months of receipt of such contributions.  
4 If such contributions have not been disbursed within the applicable 36-  
5 month time period, then the scholarship granting organization shall not  
6 accept new contributions until 90% of the received contributions have  
7 been disbursed in the form of educational scholarships. Any income earned  
8 from contributions must be disbursed in the form of educational  
9 scholarships.

10 (d) A scholarship granting organization may continue to provide an  
11 educational scholarship with respect to a student who was an eligible  
12 student in the year immediately preceding the current school year.

13 (e) (1) A scholarship granting organization shall direct payments of  
14 educational scholarships to the qualified school attended by the eligible  
15 student or in which the eligible student is enrolled. Payment may be made  
16 by check made payable to both the parent and the qualified school or to  
17 only the qualified school. If an eligible student transfers to a new qualified  
18 school during a school year, the scholarship granting organization shall  
19 direct payment in a prorated amount to the original qualified school and  
20 the new qualified school based on the eligible student's attendance. If the  
21 eligible student transfers to a public school and enrolls in such public  
22 school after September 20 of the current school year, the scholarship  
23 granting organization shall direct payment in a prorated amount to the  
24 original qualified school and the public school based on the eligible  
25 student's attendance. The prorated amount to the public school shall be  
26 considered a donation and shall be paid to the school district of such public  
27 school in accordance with K.S.A. 72-1142, and amendments thereto.

28 (2) *As used in this subsection, the term "public school" means any*  
29 *school operated by a school district.*

30 (f) By June 1 of each year, a scholarship granting organization shall  
31 submit a report to the state board for the educational scholarships provided  
32 in the immediately preceding 12 months. Such report shall be in a form  
33 and manner as prescribed by the state board, approved and signed by a  
34 certified public accountant, and shall contain the following information:

- 35 (1) The name and address of the scholarship granting organization;
- 36 (2) the name and address of each eligible student with respect to  
37 whom an educational scholarship was awarded by the scholarship granting  
38 organization;
- 39 (3) the total number and total dollar amount of contributions received  
40 during the 12-month reporting period; and
- 41 (4) the total number and total dollar amount of educational  
42 scholarships awarded during the 12-month reporting period and the total  
43 number and total dollar amount of educational scholarships awarded



1 during the 12-month reporting period with respect to eligible students who  
2 qualified under K.S.A. 72-4352(d), and amendments thereto.

3 (g) No scholarship granting organization shall:

4 (1) Provide an educational scholarship with respect to an eligible  
5 student that is established by funding from any contributions made by any  
6 relative of such eligible student; or

7 (2) accept a contribution from any source with the express or implied  
8 condition that such contribution be directed toward an educational  
9 scholarship for a particular eligible student.

10 Sec. 34. On and after July 1, 2019, K.S.A. 72-5130 is hereby  
11 amended to read as follows: 72-5130. ~~(a) There is hereby established in the~~  
12 ~~state treasury the mineral production education fund which shall be~~  
13 ~~administered by the department of education. On and after July 1, 2016, all~~  
14 ~~moneys that are to be credited to the mineral production education fund~~  
15 ~~pursuant to the provisions of K.S.A. 79-4227, and amendments thereto,~~  
16 ~~shall be deposited in the state treasury in accordance with the provisions of~~  
17 ~~K.S.A. 75-4215, and amendments thereto, and shall be credited to the~~  
18 ~~mineral production education fund. All expenditures from the mineral~~  
19 ~~production education fund shall be for school district finance. All~~  
20 ~~expenditures from the mineral production education fund shall be made in~~  
21 ~~accordance with appropriation acts upon warrants of the director of~~  
22 ~~accounts and reports issued pursuant to vouchers approved by the~~  
23 ~~commissioner of education or the designee of the commissioner.~~

24 (b) ~~On January 15 and July 15 of each year, the director of accounts~~  
25 ~~and reports shall transfer a sum equal to the total amount of moneys~~  
26 ~~credited to the mineral production education fund during the six months~~  
27 ~~next preceding the date of transfer, from the mineral production education~~  
28 ~~fund to the state school district finance fund. On July 1, 2019, the director~~  
29 ~~of accounts and reports shall transfer all moneys in the mineral~~  
30 ~~production education fund to the state general fund. On July 1, 2019, all~~  
31 ~~liabilities of the mineral production education fund are hereby transferred~~  
32 ~~to and imposed on the state general fund, and the mineral production~~  
33 ~~education fund is hereby abolished.~~

34 Sec. 35. On and after July 1, 2019, K.S.A. 72-5131 is hereby  
35 amended to read as follows: 72-5131. K.S.A. 72-5131 through 72-5176,  
36 and amendments thereto, *and sections 4 through 8, and amendments*  
37 *thereto*, shall be known and may be cited as the Kansas school equity and  
38 enhancement act.

39 Sec. 36. On and after July 1, 2019, K.S.A. 72-5132 is hereby  
40 amended to read as follows: 72-5132. As used in the Kansas school equity  
41 and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto:

42 (a) "Adjusted enrollment" means the enrollment of a school district  
43 adjusted by adding the following weightings, if any, to the enrollment of a

1 school district: At-risk student weighting; *behavioral health intervention*  
 2 *weighting*; bilingual weighting; career technical education weighting;  
 3 high-density at-risk student weighting; high enrollment weighting; low  
 4 enrollment weighting; school facilities weighting; ancillary school  
 5 facilities weighting; cost-of-living weighting; special education and related  
 6 services weighting; and transportation weighting.

7 (b) "Ancillary school facilities weighting" means an addend  
 8 component assigned to the enrollment of school districts pursuant to  
 9 K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable  
 10 to commencing operation of one or more new school facilities by such  
 11 school districts.

12 (c) (1) "At-risk student" means a student who is eligible for free  
 13 meals under the national school lunch act, and who is enrolled in a school  
 14 district that maintains an approved at-risk student assistance program.

15 (2) The term "at-risk student" shall not include any student enrolled  
 16 in any of the grades one through 12 who is in attendance less than full  
 17 time, or any student who is over 19 years of age. The provisions of this  
 18 paragraph shall not apply to any student who has an individualized  
 19 education program.

20 (d) "At-risk student weighting" means an addend component assigned  
 21 to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and  
 22 amendments thereto, on the basis of costs attributable to the maintenance  
 23 of at-risk educational programs by such school districts.

24 (e) "Base aid for student excellence" or "BASE aid" means an amount  
 25 appropriated by the legislature in a fiscal year for the designated year. The  
 26 amount of BASE aid shall be as follows:

27 (1) For school year 2018-2019, \$4,165;

28 (2) for school year 2019-2020, ~~\$4,302~~; *\$4,371*; and

29 (3) for school year 2020-2021, ~~\$4,439~~; *\$4,512*

30 ~~(4) for school year 2021-2022, \$4,576;~~

31 ~~(5) for school year 2022-2023, \$4,713; and~~

32 ~~(6) for school year 2023-2024, and each school year thereafter, the~~  
 33 ~~BASE aid shall be the BASE aid amount for the immediately preceding~~  
 34 ~~school year plus an amount equal to the average percentage increase in the~~  
 35 ~~consumer price index for all urban consumers in the midwest region as~~  
 36 ~~published by the bureau of labor statistics of the United States department~~  
 37 ~~of labor during the three immediately preceding school years rounded to~~  
 38 ~~the nearest whole dollar amount.~~

39 (f) "*Behavioral health intervention weighting*" means an addend  
 40 component assigned to the enrollment of school districts pursuant to  
 41 section 5, and amendments thereto, on the basis of costs attributable to  
 42 maintenance of *behavioral health intervention team programs* by such  
 43 school districts.

1       ~~(f)~~(g) "Bilingual weighting" means an addend component assigned to  
2 the enrollment of school districts pursuant to K.S.A. 72-5150, and  
3 amendments thereto, on the basis of costs attributable to the maintenance  
4 of bilingual educational programs by such school districts.

5       ~~(g)~~(h) "Board" means the board of education of a school district.

6       ~~(h)~~(i) "Budget per student" means the general fund budget of a school  
7 district divided by the enrollment of the school district.

8       ~~(i)~~(j) "Categorical fund" means and includes the following funds of a  
9 school district: Adult education fund; adult supplementary education fund;  
10 at-risk education fund; bilingual education fund; career and postsecondary  
11 education fund; driver training fund; educational excellence grant program  
12 fund; extraordinary school program fund; food service fund; parent  
13 education program fund; preschool-aged at-risk education fund;  
14 professional development fund; special education fund; and summer  
15 program fund.

16       ~~(j)~~(k) "Cost-of-living weighting" means an addend component  
17 assigned to the enrollment of school districts pursuant to K.S.A. 72-5159,  
18 and amendments thereto, on the basis of costs attributable to the cost of  
19 living in such school districts.

20       ~~(k)~~(l) "Current school year" means the school year during which state  
21 foundation aid is determined by the state board under K.S.A. 72-5134, and  
22 amendments thereto.

23       ~~(l)~~(m) "Enrollment" means:

24       (1) The number of students regularly enrolled in kindergarten and  
25 grades one through 12 in the school district on September 20 of the  
26 preceding school year plus the number of preschool-aged at-risk students  
27 regularly enrolled in the school district on September 20 of the current  
28 school year, except a student who is a foreign exchange student shall not  
29 be counted unless such student is regularly enrolled in the school district  
30 on September 20 and attending kindergarten or any of the grades one  
31 through 12 maintained by the school district for at least one semester or  
32 two quarters, or the equivalent thereof.

33       (2) If the enrollment in a school district in the preceding school year  
34 has decreased from enrollment in the second preceding school year, the  
35 enrollment of the school district in the current school year means the sum  
36 of:

37       (A) The enrollment in the second preceding school year, excluding  
38 students under paragraph (2)(B), minus enrollment in the preceding school  
39 year of preschool-aged at-risk students, if any, plus enrollment in the  
40 current school year of preschool-aged at-risk students, if any; and

41       (B) the adjusted enrollment in the second preceding school year of  
42 any students participating in the tax credit for low income students  
43 scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments

1 thereto, in the preceding school year, if any, plus the adjusted enrollment in  
 2 the preceding school year of preschool-aged at-risk students who are  
 3 participating in the tax credit for low income students scholarship program  
 4 pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current  
 5 school year, if any.

6 (3) For any school district that has a military student, as that term is  
 7 defined in K.S.A. 72-5139, and amendments thereto, enrolled in such  
 8 district, and that received federal impact aid for the preceding school year,  
 9 if the enrollment in such school district in the preceding school year has  
 10 decreased from enrollment in the second preceding school year, the  
 11 enrollment of the school district in the current school year means  
 12 whichever is the greater of:

13 (A) The enrollment determined under paragraph (2); or

14 (B) the sum of the enrollment in the preceding school year of  
 15 preschool-aged at-risk students, if any, and the arithmetic mean of the sum  
 16 of:

17 (i) The enrollment of the school district in the preceding school year  
 18 minus the enrollment in such school year of preschool-aged at-risk  
 19 students, if any;

20 (ii) the enrollment in the second preceding school year minus the  
 21 enrollment in such school year of preschool-aged at-risk students, if any;  
 22 and

23 (iii) the enrollment in the third preceding school year minus the  
 24 enrollment in such school year of preschool-aged at-risk students, if any.

25 (4) The enrollment determined under paragraph (1), (2) or (3), except  
 26 if the school district begins to offer kindergarten on a full-time basis in  
 27 such school year, students regularly enrolled in kindergarten in the school  
 28 district in the preceding school year shall be counted as one student  
 29 regardless of actual attendance during such preceding school year.

30 ~~(m)~~(n) "February 20" has its usual meaning, except that in any year in  
 31 which February 20 is not a day on which school is maintained, it means  
 32 the first day after February 20 on which school is maintained.

33 ~~(n)~~(o) "Federal impact aid" means an amount equal to the federally  
 34 qualified percentage of the amount of moneys a school district receives in  
 35 the current school year under the provisions of title I of public law 874 and  
 36 congressional appropriations therefor, excluding amounts received for  
 37 assistance in cases of major disaster and amounts received under the low-  
 38 rent housing program. The amount of federal impact aid shall be  
 39 determined by the state board in accordance with terms and conditions  
 40 imposed under the provisions of the public law and rules and regulations  
 41 thereunder.

42 ~~(o)~~(p) "General fund" means the fund of a school district from which  
 43 operating expenses are paid and in which is deposited all amounts of state

1 foundation aid provided under this act, payments under K.S.A. 72-528,  
2 and amendments thereto, payments of federal funds made available under  
3 the provisions of title I of public law 874, except amounts received for  
4 assistance in cases of major disaster and amounts received under the low-  
5 rent housing program and such other moneys as are provided by law.

6 ~~(p)~~(q) "General fund budget" means the amount budgeted for  
7 operating expenses in the general fund of a school district.

8 ~~(q)~~(r) "High-density at-risk student weighting" means an addend  
9 component assigned to the enrollment of school districts pursuant to  
10 K.S.A. 72-5151(b), and amendments thereto, on the basis of costs  
11 attributable to the maintenance of at-risk educational programs by such  
12 school districts.

13 ~~(r)~~(s) "High enrollment weighting" means an addend component  
14 assigned to the enrollment of school districts pursuant to K.S.A. 72-  
15 5149(b), and amendments thereto, on the basis of costs attributable to  
16 maintenance of educational programs by such school districts.

17 ~~(s)~~(t) "Juvenile detention facility" means the same as such term is  
18 defined in K.S.A. 72-1173, and amendments thereto.

19 ~~(t)~~(u) "Local foundation aid" means the sum of the following  
20 amounts:

21 (1) An amount equal to any unexpended and unencumbered balance  
22 remaining in the general fund of the school district, except moneys  
23 received by the school district and authorized to be expended for the  
24 purposes specified in K.S.A. 72-5168, and amendments thereto;

25 (2) an amount equal to any remaining proceeds from taxes levied  
26 under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto,  
27 prior to their repeal;

28 (3) an amount equal to the amount deposited in the general fund in  
29 the current school year from moneys received in such school year by the  
30 school district under the provisions of K.S.A. 72-3123(a), and amendments  
31 thereto;

32 (4) an amount equal to the amount deposited in the general fund in  
33 the current school year from moneys received in such school year by the  
34 school district pursuant to contracts made and entered into under authority  
35 of K.S.A. 72-3125, and amendments thereto;

36 (5) an amount equal to the amount credited to the general fund in the  
37 current school year from moneys distributed in such school year to the  
38 school district under the provisions of articles 17 and 34 of chapter 12 of  
39 the Kansas Statutes Annotated, and amendments thereto, and under the  
40 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes  
41 Annotated, and amendments thereto;

42 (6) an amount equal to the amount of payments received by the  
43 school district under the provisions of K.S.A. 72-3423, and amendments

1 thereto;

2 (7) an amount equal to the amount of any grant received by the  
3 school district under the provisions of K.S.A. 72-3425, and amendments  
4 thereto; and

5 (8) an amount equal to 70% of the federal impact aid of the school  
6 district.

7 ~~(u)~~(v) "Low enrollment weighting" means an addend component  
8 assigned to the enrollment of school districts pursuant to K.S.A. 72-  
9 5149(a), and amendments thereto, on the basis of costs attributable to  
10 maintenance of educational programs by such school districts.

11 ~~(v)~~(w) "Operating expenses" means the total expenditures and lawful  
12 transfers from the general fund of a school district during a school year for  
13 all purposes, except expenditures for the purposes specified in K.S.A. 72-  
14 5168, and amendments thereto.

15 ~~(w)~~(x) "Preceding school year" means the school year immediately  
16 before the current school year.

17 ~~(x)~~(y) "Preschool-aged at-risk student" means an at-risk student who  
18 has attained the age of three years, is under the age of eligibility for  
19 attendance at kindergarten, and has been selected by the state board in  
20 accordance with guidelines governing the selection of students for  
21 participation in head start programs.

22 ~~(y)~~(z) "Preschool-aged exceptional children" means exceptional  
23 children, except gifted children, who have attained the age of three years  
24 but are under the age of eligibility for attendance at kindergarten. The  
25 terms "exceptional children" and "gifted children" have the same meaning  
26 as those terms are defined in K.S.A. 72-3404, and amendments thereto.

27 ~~(z)~~(aa) "Psychiatric residential treatment facility" means the same as  
28 such term is defined in K.S.A. 72-1173, and amendments thereto.

29 ~~(aa)~~(bb) "School district" means a school district organized under the  
30 laws of this state that is maintaining public school for a school term in  
31 accordance with the provisions of K.S.A. 72-3115, and amendments  
32 thereto.

33 ~~(bb)~~(cc) "School facilities weighting" means an addend component  
34 assigned to the enrollment of school districts pursuant to K.S.A. 72-5156,  
35 and amendments thereto, on the basis of costs attributable to commencing  
36 operation of one or more new school facilities by such school districts.

37 ~~(cc)~~(dd) "School year" means the 12-month period ending June 30.

38 ~~(dd)~~(ee) "September 20" has its usual meaning, except that in any  
39 year in which September 20 is not a day on which school is maintained, it  
40 means the first day after September 20 on which school is maintained.

41 ~~(ee)~~(ff) "Special education and related services weighting" means an  
42 addend component assigned to the enrollment of school districts pursuant  
43 to K.S.A. 72-5157, and amendments thereto, on the basis of costs

1 attributable to the maintenance of special education and related services by  
 2 such school districts.

3 ~~(ff)~~(gg) "State board" means the state board of education.

4 ~~(gg)~~(hh) "State foundation aid" means the amount of aid distributed  
 5 to a school district as determined by the state board pursuant to K.S.A. 72-  
 6 5134, and amendments thereto.

7 ~~(hh)~~(ii) (1) "Student" means any person who is regularly enrolled in a  
 8 school district and attending kindergarten or any of the grades one through  
 9 12 maintained by the school district or who is regularly enrolled in a  
 10 school district and attending kindergarten or any of the grades one through  
 11 12 in another school district in accordance with an agreement entered into  
 12 under authority of K.S.A. 72-13,101, and amendments thereto, or who is  
 13 regularly enrolled in a school district and attending special education  
 14 services provided for preschool-aged exceptional children by the school  
 15 district.

16 (2) (A) Except as otherwise provided in this subsection, the following  
 17 shall be counted as one student:

18 (i) A student in attendance full-time; and

19 (ii) a student enrolled in a school district and attending special  
 20 education and related services, provided for by the school district.

21 (B) The following shall be counted as  $\frac{1}{2}$  student:

22 (i) A student enrolled in a school district and attending special  
 23 education and related services for preschool-aged exceptional children  
 24 provided for by the school district; and

25 (ii) a preschool-aged at-risk student enrolled in a school district and  
 26 receiving services under an approved at-risk student assistance plan  
 27 maintained by the school district.

28 (C) A student in attendance part-time shall be counted as that  
 29 proportion of one student (to the nearest  $\frac{1}{10}$ ) that the student's attendance  
 30 bears to full-time attendance.

31 (D) A student enrolled in and attending an institution of  
 32 postsecondary education that is authorized under the laws of this state to  
 33 award academic degrees shall be counted as one student if the student's  
 34 postsecondary education enrollment and attendance together with the  
 35 student's attendance in either of the grades 11 or 12 is at least  $\frac{5}{6}$  time,  
 36 otherwise the student shall be counted as that proportion of one student (to  
 37 the nearest  $\frac{1}{10}$ ) that the total time of the student's postsecondary education  
 38 attendance and attendance in grades 11 or 12, as applicable, bears to full-  
 39 time attendance.

40 (E) A student enrolled in and attending a technical college, a career  
 41 technical education program of a community college or other approved  
 42 career technical education program shall be counted as one student, if the  
 43 student's career technical education attendance together with the student's

1 attendance in any of grades nine through 12 is at least  $\frac{5}{6}$  time, otherwise  
2 the student shall be counted as that proportion of one student (to the  
3 nearest  $\frac{1}{10}$ ) that the total time of the student's career technical education  
4 attendance and attendance in any of grades nine through 12 bears to full-  
5 time attendance.

6 (F) A student enrolled in a school district and attending a non-virtual  
7 school and also attending a virtual school shall be counted as that  
8 proportion of one student (to the nearest  $\frac{1}{10}$ ) that the student's attendance  
9 at the non-virtual school bears to full-time attendance.

10 (G) A student enrolled in a school district and attending special  
11 education and related services provided for by the school district and also  
12 attending a virtual school shall be counted as that proportion of one  
13 student (to the nearest  $\frac{1}{10}$ ) that the student's attendance at the non-virtual  
14 school bears to full-time attendance.

15 ~~(H) (i) Except as provided in clause (ii), a student enrolled in a school  
16 district who is not a resident of Kansas shall be counted as follows:~~

17 ~~(a) For school year 2018-2019, one student;~~

18 ~~(b) for school years 2019-2020 and 2020-2021,  $\frac{3}{4}$  of a student; and~~

19 ~~(c) for school year 2021-2022 and each school year thereafter,  $\frac{1}{2}$  of a  
20 student.~~

21 ~~(ii) This subparagraph (H) shall not apply to:~~

22 ~~(a) A student whose parent or legal guardian is an employee of the  
23 school district where such student is enrolled; or~~

24 ~~(b) a student who attended public school in Kansas during school  
25 year 2016-2017 and who attended public school in Kansas during the  
26 immediately preceding school year.~~

27 (3) The following shall not be counted as a student:

28 (A) An individual residing at the Flint Hills job corps center;

29 (B) except as provided in paragraph (2), an individual confined in and  
30 receiving educational services provided for by a school district at a  
31 juvenile detention facility; and

32 (C) an individual enrolled in a school district but housed, maintained  
33 and receiving educational services at a state institution or a psychiatric  
34 residential treatment facility.

35 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et  
36 seq., and amendments thereto, shall be counted in accordance with the  
37 provisions of K.S.A. 72-3715, and amendments thereto.

38 ~~(i)(j)~~ (jj) "Total foundation aid" means an amount equal to the product  
39 obtained by multiplying the BASE aid by the adjusted enrollment of a  
40 school district.

41 ~~(i)(k)~~ (kk) "Transportation weighting" means an addend component  
42 assigned to the enrollment of school districts pursuant to K.S.A. 72-5148,  
43 and amendments thereto, on the basis of costs attributable to the provision



1 or furnishing of transportation.

2 ~~(k)(ll)~~ "Virtual school" means the same as such term is defined in  
3 K.S.A. 72-3712, and amendments thereto.

4 Sec. 37. On and after July 1, 2019, K.S.A. 72-5142 is hereby  
5 amended to read as follows: 72-5142. (a) The board of education of each  
6 school district shall levy an ad valorem tax upon the taxable tangible  
7 property of the school district in the school years specified in subsection  
8 (b) for the purpose of:

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

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

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

20 (b) The tax required under subsection (a) shall be levied at a rate of  
21 20 mills in the school years ~~2017-2018~~ 2019-2020 and ~~2018-2019~~ 2020-  
22 2021.

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

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

32 Sec. 38. On and after July 1, 2019, K.S.A. 72-5144 is hereby  
33 amended to read as follows: 72-5144. (a) ~~(1) Subject to the provisions of~~  
34 ~~subsection (e),~~ The provisions of this subsection shall apply in any school  
35 year in which the amount of BASE aid is \$4,490 or less.

36 (2) The board of education of a school district may adopt a local  
37 option budget that does not exceed the local option budget calculated as if  
38 the BASE aid was \$4,490, or that does not exceed the local option budget  
39 as calculated pursuant to K.S.A. 72-5143, and amendments thereto,  
40 whichever is greater.

41 (b) The board of education of a school district may adopt a local  
42 option budget that does not exceed the local option budget calculated as if  
43 the school district received state aid for special education and related

1 services equal to the amount of state aid for special education and related  
 2 services received in school year 2008-2009, or that does not exceed the  
 3 local option budget as calculated pursuant to K.S.A. 72-5143, and  
 4 amendments thereto, whichever is greater.

5 (c) The board of any school district may exercise the authority  
 6 granted under subsection (a) or (b) or both subsections (a) and (b).

7 (d) To the extent that the provisions of K.S.A. 72-5143, and  
 8 amendments thereto, conflict with this section, this section shall control.

9 ~~(e) For school year 2019-2020, and each school year thereafter, the~~  
 10 ~~specified dollar amount used in subsection (a) for purposes of determining~~  
 11 ~~the local option budget of a school district shall be the specified dollar~~  
 12 ~~amount used for the immediately preceding school year plus an amount~~  
 13 ~~equal to the average percentage increase in the consumer price index for~~  
 14 ~~all urban consumers in the midwest region as published by the bureau of~~  
 15 ~~labor statistics of the United States department of labor during the three~~  
 16 ~~immediately preceding school years.~~

17 Sec. 39. On and after July 1, 2019, K.S.A. 72-5150 is hereby  
 18 amended to read as follows: 72-5150. (a) The bilingual weighting of each  
 19 school district shall be determined by the state board as follows:

20 ~~(a)(1)~~ Determine the full-time equivalent enrollment in approved  
 21 programs of bilingual education and multiply such enrollment by 0.395;

22 ~~(b)(2)~~ determine the number of students enrolled in approved  
 23 programs of bilingual education and multiply such enrollment by 0.185;  
 24 and

25 ~~(e)(3)~~ the bilingual weighting shall be either the amount determined  
 26 under ~~subsection (a) or (b)~~ paragraph (1) or (2), whichever is greater.

27 (b) *A student shall be counted as enrolled in a bilingual education*  
 28 *program for not more than four school years.*

29 Sec. 40. On and after July 1, 2019, K.S.A. 72-5151 is hereby  
 30 amended to read as follows: 72-5151. (a) The at-risk student weighting of  
 31 each school district shall be determined by the state board as follows:

32 (1) Determine the number of at-risk students included in the  
 33 enrollment of the school district; and

34 (2) multiply the number determined under subsection (a)(1) by ~~0.484~~  
 35 *0.51*. The resulting ~~sum~~ *product* is the at-risk student weighting of the  
 36 school district.

37 (b) *Commencing in school year 2019-2020, each school district shall*  
 38 *spend those moneys attributable to that portion of such school district's*  
 39 *at-risk student weighting that is equal to an at-risk student weighting of*  
 40 *0.026 on the at-risk evidence-based programs identified by the state board*  
 41 *pursuant to K.S.A. 72-5153(d)(2), and amendments thereto. If a school*  
 42 *district does not spend such money on such programs, the state board*  
 43 *shall notify the school district that it shall either spend such money on*

1 *such programs or show improvement within two years of notification.*  
 2 *Improvement shall include, but not be limited to, the following: (1)*  
 3 *Increases in the percentage of students who are proficient on state math*  
 4 *and English language arts assessments; and (2) decreases in the*  
 5 *achievement gap percentages among student subgroups identified by the*  
 6 *state board. If a school district has been notified pursuant to this*  
 7 *subsection and does not show improvement within two years, the school*  
 8 *district shall be given one additional year to either spend moneys on the*  
 9 *at-risk evidence-based programs identified pursuant to K.S.A. 72-5153(d)*  
 10 *(2), and amendments thereto, in accordance with this subsection, or show*  
 11 *improvement. If after the additional year the school district does not*  
 12 *comply with the expenditure requirements of this subsection or show*  
 13 *improvement, then such school district shall not receive an amount of*  
 14 *money attributable to that portion of the at-risk student weighting equal to*  
 15 *0.026 in the immediately succeeding school year.*

16 ~~(b)(c)~~ Except as provided in subsection ~~(b)(4)~~ (c)(4), the high-density  
 17 at-risk student weighting of each school district shall be determined by the  
 18 state board as follows:

19 (1) (A) If the enrollment of the school district is at least 35% at-risk  
 20 students, but less than 50% at-risk students:

21 (i) Subtract 35% from the percentage of at-risk students included in  
 22 the enrollment of the school district;

23 (ii) multiply the difference determined under subsection ~~(b)(1)(A)(i)~~  
 24 ~~(c)(1)(A)(i)~~ by 0.7; and

25 (iii) multiply the product determined under subsection ~~(b)(1)(A)(ii)~~  
 26 ~~(c)(1)(A)(ii)~~ by the number of at-risk students included in the enrollment of  
 27 the school district; or

28 (B) if the enrollment of the school district is 50% or more at-risk  
 29 students, multiply the number of at-risk students included in the  
 30 enrollment of the school district by 0.105; or

31 (2) (A) if the enrollment of a school in the school district is at least  
 32 35% at-risk students, but less than 50% at-risk students:

33 (i) Subtract 35% from the percentage of at-risk students included in  
 34 the enrollment of such school;

35 (ii) multiply the difference determined under subsection ~~(b)(2)(A)(i)~~  
 36 ~~(c)(2)(A)(i)~~ by 0.7; and

37 (iii) multiply the product determined under subsection ~~(b)(2)(A)(ii)~~  
 38 ~~(c)(2)(A)(ii)~~ by the number of at-risk students included in the enrollment of  
 39 such school; or

40 (B) if the enrollment of a school in the school district is 50% or more  
 41 at-risk students, multiply the number of at-risk students included in the  
 42 enrollment of such school by 0.105; and

43 (C) add the products determined under subsections ~~(b)(2)(A)(iii)~~ (c)

1 (2)(A)(iii) and ~~(b)(2)(B)~~ (c)(2)(B) for each such school in the school  
2 district, respectively.

3 (3) The high-density at-risk weighting of the school district shall be  
4 the greater of the product determined under subsection ~~(b)(1)~~ (c)(1) or the  
5 sum determined under subsection ~~(b)(2)(C)~~ (c)(2)(C).

6 (4) Commencing in school year 2018-2019, school districts that  
7 qualify to receive the high-density at-risk weighting pursuant to this  
8 section shall spend any money attributable to the school district's high-  
9 density at-risk weighting on the at-risk best practices developed by the  
10 state board pursuant to K.S.A. 72-5153(d), and amendments thereto. If a  
11 school district that qualifies for the high-density at-risk weighting does not  
12 spend such money on such best practices, the state board shall notify the  
13 school district that it shall either spend such money on such best practices  
14 or shall show improvement within five years of notification. Improvement  
15 shall include, but not be limited to, *increases in* the following: (A) The  
16 percentage of students at grade level on state math and English language  
17 arts assessments; (B) the percentage of students that are college and career  
18 ready on state math and English language arts assessments; (C) the  
19 average composite ACT score; or (D) the four-year graduation rate. If a  
20 school district does not spend such money on such best practices and does  
21 not show improvement within five years, the school district shall not  
22 qualify to receive the high-density at-risk weighting in the succeeding  
23 school year.

24 (5) The provisions of this subsection shall expire on July 1, 2020.

25 Sec. 41. On and after July 1, 2019, K.S.A. 72-5153 is hereby  
26 amended to read as follows: 72-5153. (a) There is hereby established in  
27 every school district an at-risk education fund, which shall consist of all  
28 moneys deposited therein or transferred thereto according to law. The  
29 expenses of a school district directly attributable to providing ~~at-risk~~  
30 student assistance *to* or programs *for students receiving at-risk program*  
31 *services* shall be paid from the at-risk education fund. *Of the moneys*  
32 *deposited in or otherwise credited to the general fund of a school district*  
33 *pursuant to K.S.A. 72-5135, and amendments thereto, an amount equal to*  
34 *that portion of the school district's total foundation aid that is attributable*  
35 *to 50% of the at-risk student weighting of such school district shall be*  
36 *transferred to the at-risk education fund of such school district.*

37 (b) Any balance remaining in the at-risk education fund at the end of  
38 the budget year shall be carried forward into the at-risk education fund for  
39 succeeding budget years. Such fund shall not be subject to the provisions  
40 of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing  
41 the budget of such school district, the amounts credited to and the amount  
42 on hand in the at-risk education fund, and the amount expended therefrom  
43 shall be included in the annual budget for the information of the residents

1 of the school district. Interest earned on the investment of moneys in any  
2 such fund shall be credited to that fund.

3 (c) Commencing in school year 2018-2019, expenditures from the at-  
4 risk education fund of a school district shall only be made for the  
5 following purposes:

6 (1) At-risk educational programs based on best practices identified  
7 pursuant to subsection (d);

8 (2) personnel providing educational services in conjunction with such  
9 programs; or

10 (3) services contracted for by the school district to provide at-risk  
11 educational programs based on best practices identified pursuant to  
12 subsection (d).

13 (d) ~~(1) On or before July 1, 2018,~~ The state board shall identify and  
14 approve evidence-based best practices for at-risk programs and instruction  
15 of students receiving at-risk program services.

16 *(2) The state board shall identify and approve evidence-based*  
17 *programs provided by state-based, national nonprofit organizations that:*

18 *(A) Focus on students who are identified as at-risk or who face other*  
19 *identifiable barriers to success, and who are ranked in the lower 50<sup>th</sup>*  
20 *percentile in such student's class;*

21 *(B) provide evidence-based instruction and support services to such*  
22 *students inside and outside the school setting; and*

23 *(C) evaluate outcomes data for such students, including, but not*  
24 *limited to, school attendance, academic progress, graduation rates,*  
25 *pursuit of postsecondary education or other career advancement.*

26 (3) The state board shall review and update such best practices *and*  
27 *evidence-based programs as necessary and as* part of its five-year  
28 accreditation system review process.

29 (e) Each year the board of education of each school district shall  
30 prepare and submit to the state board a report on the assistance or  
31 programs provided by the school district for students identified as at-risk.  
32 Such report shall include the number of students identified as at-risk who  
33 were served or provided assistance, the type of service provided, the  
34 research upon which the school district relied in determining that a need  
35 for service or assistance existed, the results of providing such service or  
36 assistance and any other information required by the state board.

37 (f) In order to achieve uniform reporting of the number of students  
38 provided service or assistance by school districts in at-risk student  
39 programs, school districts shall report the number of students served or  
40 assisted in the manner required by the state board.

41 *(g) As used in this section, the term "evidence-based instruction"*  
42 *means an education delivery system based on independent research that*  
43 *consistently produces better student outcomes over a five-year period than*

1 *would otherwise be achieved by the same at-risk students.*

2 Sec. 42. On and after July 1, 2019, K.S.A. 72-5170 is hereby  
3 amended to read as follows: 72-5170. (a) (1) In order to accomplish the  
4 mission for Kansas education, the state board shall design and adopt a  
5 school district accreditation system based upon improvement in  
6 performance that equals or exceeds the educational goal set forth in K.S.A.  
7 72-3218(c), and amendments thereto, and is measurable. The state board  
8 shall hold all school districts accountable ~~to the Kansans can outcomes, or~~  
9 ~~any successor outcomes established by the state board,~~ through the Kansas  
10 education systems accreditation rules and regulations, or any successor  
11 accreditation system *and accountability plan* adopted by the state board.  
12 ~~The state board shall establish rigorous accountability measures in the~~  
13 ~~areas of social emotional learning, kindergarten readiness, individual plans~~  
14 ~~of study, graduation and postsecondary success.~~ The state board also shall  
15 ensure that all school districts and the public schools operated by such  
16 districts have programs and initiatives in place for providing those  
17 educational capacities set forth in K.S.A. 72-3218(c), and amendments  
18 thereto. On or before ~~January 15, 2018, and each January 15 thereafter~~ *of*  
19 *each year,* the state board shall prepare and submit a report on the school  
20 district accreditation system to the governor and the legislature.

21 (2) The accountability measures established pursuant to paragraph (1)  
22 shall be applied both at the district level and at the school level. Such  
23 accountability measures shall be reported by the state board for each  
24 school district and each school ~~by publication on the internet website of~~  
25 ~~the state department of education. Each school district also shall report~~  
26 ~~such accountability measures for such school district and each school~~  
27 ~~operated by such district by publication on such school district's internet~~  
28 ~~website. All reports prepared pursuant to this section shall be published in~~  
29 *accordance with section 26, and amendments thereto.*

30 (3) If a school district is not fully accredited and a corrective action  
31 plan is required by the state board, such corrective action plan, and any  
32 subsequent reports prepared by the state board regarding the progress of  
33 such school district in implementing and executing such corrective action  
34 plan, shall be published on the state department of education's internet  
35 website and such school district's internet website *in accordance with*  
36 *section 26, and amendments thereto.*

37 (4) If a school district is not accredited, the superintendent, or the  
38 superintendent's designee, shall appear before the committee on education  
39 of the house of representatives and the committee on education of the  
40 senate during the regular legislative session that occurs during the same  
41 school year in which such school district is not accredited. Such school  
42 district shall provide a report to such committees on the challenges and  
43 obstacles that are preventing such school district from becoming

1 accredited.

2 (b) The state board shall establish curriculum standards that reflect  
3 high academic standards for the core academic areas of mathematics,  
4 science, reading, writing and social studies. The curriculum standards shall  
5 be reviewed at least every seven years. Nothing in this subsection shall be  
6 construed in any manner so as to impinge upon any school district's  
7 authority to determine its own curriculum.

8 (c) The state board shall provide for statewide assessments in the core  
9 academic areas of mathematics, science, reading, writing and social  
10 studies. The board shall ensure compatibility between the statewide  
11 assessments and the curriculum standards established pursuant to  
12 subsection (b). Such assessments shall be administered at three grade  
13 levels, as determined by the state board. The state board shall determine  
14 performance levels on the statewide assessments, the achievement of  
15 which represents high academic standards in the academic area at the  
16 grade level to which the assessment applies. The state board should specify  
17 high academic standards both for individual performance and school  
18 performance on the assessments.

19 (d) Each school year, on such date as specified by the state board,  
20 each school district shall submit the Kansas education system accreditation  
21 report to the state board in such form and manner as prescribed by the state  
22 board.

23 (e) Whenever the state board determines that a school district has  
24 failed either to meet the accreditation requirements established by rules  
25 and regulations or standards adopted by the state board or provide  
26 curriculum based on state standards and courses required by state law, the  
27 state board shall so notify the school district. Such notice shall specify the  
28 accreditation requirements that the school district has failed to meet and  
29 the curriculum that it has failed to provide. Upon receipt of such notice,  
30 the board of education of such school district is encouraged to reallocate  
31 the resources of the school district to remedy all deficiencies identified by  
32 the state board.

33 (f) Each school in every school district shall establish a school site  
34 council composed of the principal and representatives of teachers and  
35 other school personnel, parents of students attending the school, the  
36 business community and other community groups. School site councils  
37 shall be responsible for providing advice and counsel in evaluating state,  
38 school district, and school site performance goals and objectives and in  
39 determining the methods that should be employed at the school site to  
40 meet these goals and objectives. Site councils may make recommendations  
41 and proposals to the school board regarding budgetary items and school  
42 district matters, including, but not limited to, identifying and implementing  
43 the best practices for developing efficient and effective administrative and

1 management functions. Site councils also may help school boards analyze  
2 the unique environment of schools, enhance the efficiency and maximize  
3 limited resources, including outsourcing arrangements and cooperative  
4 opportunities as a means to address limited budgets.

5 Sec. 43. On and after July 1, 2019, K.S.A. 72-5171 is hereby  
6 amended to read as follows: 72-5171. (a) On or before January 15 of each  
7 year, the state department of education shall prepare and submit ~~reports a~~  
8 *financial accountability report* on school district funding for each school  
9 district to the governor and the legislature.

10 (b) Each report shall contain the information described in subsection  
11 (c) for the school district in terms of actual dollar amounts for the second  
12 and immediately preceding school years and budgeted dollar amounts for  
13 the current school year.

14 (c) Each report shall contain the following information for the school  
15 district:

16 (1) Full-time equivalent enrollment *and the virtual student full-time*  
17 *equivalent enrollment;*

18 (2) demographic information, including, but not limited to, gender,  
19 race, ethnicity, students who are economically disadvantaged, migrants,  
20 English language learners and students with disabilities;

21 (3) total general and supplemental general funds, including a showing  
22 of funding provided by federal sources, state sources and local sources,  
23 and total funds per student;

24 (4) total capital outlay funds, including a showing of such funding  
25 provided by federal sources, state sources and local sources, and capital  
26 outlay funds per student;

27 (5) total bond and interest funds, including a showing of such funding  
28 provided by federal sources, state sources and local sources, and bond and  
29 interest funds per student;

30 (6) total of all other funds not described in paragraphs (3), (4) and (5),  
31 excluding fund transfers, including a showing of such funding provided by  
32 federal sources, state sources and local sources, and total funds per  
33 student;

34 (7) total funds per student of all funds described in paragraphs (3)  
35 through (6);

36 (8) general fund moneys attributable to the following:

37 (A) BASE aid;

38 (B) high enrollment weighting;

39 (C) low enrollment weighting;

40 (D) school facilities weighting;

41 (E) transportation weighting;

42 (F) at-risk student weighting;

43 (G) preschool-aged at-risk student weighting;



- 1 (H) high-density at-risk student weighting;
- 2 (I) career technical education weighting;
- 3 (J) special education and related services weighting;
- 4 (K) bilingual weighting;
- 5 (L) ancillary school facilities weighting;
- 6 (M) cost-of-living weighting;
- 7 (N) ~~declining enrollment~~ *behavioral health intervention* weighting;
- 8 and
- 9 (O) virtual school state aid;
- 10 (9) total expenditures on the following:
- 11 (A) At-risk education programs and services;
- 12 (B) preschool-aged at-risk education programs and services;
- 13 (C) bilingual education programs and services;
- 14 (D) career and technical education programs and services;
- 15 (E) special education and related services; and
- 16 (F) virtual school programs and services;
- 17 (10) total expenditures from the special retirement contributions fund;
- 18 (11) expenditures and fund transfers from the supplemental general
- 19 fund for those programs and services set forth in paragraph (9) and any
- 20 other accounting category for which there is an expenditure or transfer
- 21 from such fund;
- 22 *(12) total expenditures from any fund for expenses incurred as a*
- 23 *result of the school district's participation in any legal proceeding*
- 24 *challenging the constitutional adequacy of any school finance laws under*
- 25 *section 6 of article 6 of the constitution of the state of Kansas regardless of*
- 26 *whether such school district was a named party in such legal proceedings,*
- 27 *and including any dues, fees or other expenses incurred by such school*
- 28 *district as a result of its membership in any organization that participates*
- 29 *in any legal proceeding challenging the constitutional adequacy of any*
- 30 *school finance laws under section 6 of article 6 of the constitution of the*
- 31 *state of Kansas, and the aggregate amount of such expenditures made on*
- 32 *and after July 1, 2010; and*
- 33 ~~(12)~~(13) general obligation bond indebtedness.
- 34 (d) *All reports that include local sources of funding shall show such*
- 35 *funding provided by each local source, including, but not limited to,*
- 36 *property tax revenue, student fees, gifts, grants, donations and any other*
- 37 *local source of revenue.*
- 38 (e) *All reports prepared pursuant to this section shall be published in*
- 39 *accordance with section 26, and amendments thereto.*
- 40 (f) The state board shall provide uniform guidelines for what
- 41 constitutes total expenditures for the programs and services listed under
- 42 subsection (c)(9).
- 43 Sec. 44. On and after July 1, 2019, K.S.A. 72-5193 is hereby

1 amended to read as follows: 72-5193. Article 6 of the constitution of the  
2 state of Kansas states that the legislature shall provide for intellectual,  
3 educational, vocational and scientific improvement by establishing and  
4 maintaining public schools; provide for a state board of education having  
5 general supervision of public schools, educational institutions and the  
6 educational interests of the state, except those delegated by law to the state  
7 board of regents; and make suitable provision for finance of the  
8 educational interests of the state. It is the purpose and intention of the  
9 legislature to provide a financing system for the education of kindergarten  
10 and grades one through 12 ~~which~~ *that* provides students with the capacities  
11 set forth in K.S.A. 72-3218, and amendments thereto. Such financing  
12 system shall be sufficiently flexible for the legislature to consider and  
13 utilize financing methods from all available resources in order to satisfy  
14 the constitutional requirements under article 6. Such financing methods  
15 shall include, but are not limited to, the following:

16 (a) Federal funding to unified school districts or public schools,  
17 including any grants or federal assistance;

18 (b) subject to appropriations by the legislature, appropriations of state  
19 moneys for the improvement of public education, including, but not  
20 limited to, the following:

21 (1) Financing to unified school districts through the Kansas school  
22 equity and enhancement act, K.S.A. 72-5131 et seq., and amendments  
23 thereto;

24 (2) financing to unified school districts through any provisions ~~which~~  
25 *that* provide state aid, such as capital improvements state aid, capital  
26 outlay state aid and any other state aid paid, distributed or allocated to  
27 school districts on the basis of the assessed valuation of school districts;

28 (3) employer contributions to the Kansas public employees retirement  
29 system for public schools;

30 (4) appropriations to the Kansas children's cabinet for programs  
31 serving students enrolled in unified school districts in meeting the goal  
32 specified in K.S.A. 72-3218, and amendments thereto;

33 (5) appropriations to any programs ~~which~~ *that* provide early learning  
34 to four-year-old children with the purpose of preparing them for success in  
35 public schools;

36 (6) appropriations to any programs, such as *jobs for America's*  
37 *graduates and* communities in schools, ~~which~~ *that* provide individualized  
38 support to students enrolled in unified school districts ~~in meeting and~~  
39 *assist with achievement of* the goal specified in K.S.A. 72-3218, and  
40 amendments thereto;

41 (7) transportation financing, including any transfers from the state  
42 general fund and state highway fund to the state department of education  
43 to provide technical education transportation, special education

1 transportation or school bus safety;

2 (8) financing to other facilities providing public education to students,  
3 such as the Kansas state school for the blind, the Kansas state school for  
4 the deaf, school district juvenile detention facilities and the Flint Hills job  
5 corps center;

6 (9) appropriations relating to the Kansas academy of mathematics and  
7 science;

8 (10) appropriations relating to teaching excellence, such as  
9 scholarships, awards, training or in-service workshops;

10 (11) appropriations to the state board of regents to provide technical  
11 education incentives to unified school districts and tuition costs to  
12 postsecondary institutions ~~which~~ *that* provide career technical education to  
13 secondary students; and

14 (12) appropriations to any postsecondary educational institution  
15 ~~which~~ *that* provides postsecondary education to a secondary student  
16 without charging tuition to such student;

17 (c) any provision ~~which~~ *that* authorizes the levying of local taxes for  
18 the purpose of financing public schools; and

19 (d) any transfer of funds or appropriations from one object or fund to  
20 another approved by the legislature for the purpose of financing public  
21 schools.

22 Sec. 45. On and after July 1, 2019, K.S.A. 72-5461 is hereby  
23 amended to read as follows: 72-5461. (a) Upon receiving an application  
24 under K.S.A. 72-5460, and amendments thereto, the state board of  
25 education shall review the application and examine the evidence furnished  
26 in support of the application.

27 (b) (1) Commencing in school year 2017-2018, the state board of  
28 education shall not approve any application submitted during the current  
29 school year if such approval would result in the aggregate amount of all  
30 general obligation bonds approved by the state board for such school year  
31 exceeding the aggregate principal amount of all general obligation bonds  
32 retired in the immediately preceding school year adjusted for inflation  
33 pursuant to paragraph (4). For any application submitted during the current  
34 school year in excess of \$175,000,000, the state board shall apply only an  
35 amount of \$175,000,000 of such application when determining whether  
36 the aggregate principal amount of all general obligation bonds retired in  
37 the immediately preceding school year has been exceeded. In determining  
38 whether to approve an application, the state board shall prioritize  
39 applications in accordance with the priorities set forth as follows in order  
40 of highest priority to lowest priority:

41 (A) Safety of the current facility and disability access to such facility  
42 as demonstrated by a state fire marshal report, an inspection under the  
43 Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar

1 evaluation;

2 (B) enrollment growth and imminent overcrowding as demonstrated  
3 by successive increases in enrollment of the school district in the  
4 immediately preceding three school years;

5 (C) impact on the delivery of educational services as demonstrated by  
6 restrictive inflexible design or limitations on installation of technology;  
7 and

8 (D) energy usage and other operational inefficiencies as demonstrated  
9 by a district-wide energy usage analysis, district-wide architectural  
10 analysis or other similar evaluation.

11 (2) The state board shall not consider a school district's eligibility for  
12 capital improvement state aid, or the amount of capital improvement state  
13 aid a school district would be eligible to receive, in determining whether to  
14 approve such district's application.

15 (3) The provisions of subsection (b)(1) shall not apply to:

16 (A) School districts that have not issued any general obligation bonds  
17 in the 25 years prior to the current school year; *or*

18 (B) *the maintenance or repair of any facility, including, but not*  
19 *limited to, roofs, heating and air conditioning systems, school safety*  
20 *equipment and measures, technology updates or to comply with the*  
21 *Americans with disabilities act, 42 U.S.C. § 12101 et seq., or an order*  
22 *issued by the state fire marshal.*

23 (4) The state board shall adjust the aggregate principal amount of all  
24 general obligation bonds retired in the immediately preceding school year  
25 by adding an amount equal to the five-year compounded percentage  
26 increase in the producer price index industry data for new school building  
27 construction as published by the bureau of labor statistics of the United  
28 States department of labor for the five immediately preceding school  
29 years.

30 (c) After reviewing the application and examining the supportive  
31 evidence, the state board of education shall issue an order either granting  
32 or denying the application. If the application is approved, the applicant  
33 board of education shall request the county election officer to hold an  
34 election to vote upon the question of issuing the increased amount of  
35 bonds in the manner provided by law.

36 (d) Any application that is denied pursuant to subsection (b) may be  
37 tentatively approved by the state board of education for the immediately  
38 succeeding school year. The amount of general obligation bonds approved  
39 in any such application shall be counted first towards the aggregate  
40 amount of all general obligation bonds approved by the state board for  
41 such school year.

42 (e) Commencing in school year 2017-2018, the state board of  
43 education shall determine the aggregate principal amount of general

1 obligation bonds retired in the immediately preceding school year.

2 (f) The provisions of subsections (b), (d) and (e) shall expire on June  
3 30, 2022.

4 Sec. 46. On and after July 1, 2019, K.S.A. 72-5462 is hereby  
5 amended to read as follows: 72-5462. (a) There is hereby established in the  
6 state treasury the school district capital improvements fund. The fund shall  
7 consist of all amounts transferred thereto under the provisions of  
8 subsection (c).

9 (b) In each school year, each school district which is obligated to  
10 make payments from its capital improvements fund shall be entitled to  
11 receive payment from the school district capital improvements fund in an  
12 amount determined by the state board of education as provided in this  
13 subsection.

14 (1) For general obligation bonds approved for issuance at an election  
15 held prior to July 1, 2015, the state board of education shall:

16 (A) Determine the amount of the assessed valuation per pupil (AVPP)  
17 of each school district in the state for the preceding school year and round  
18 such amount to the nearest \$1,000. The rounded amount is the AVPP of a  
19 school district for the purposes of this subsection (b)(1);

20 (B) determine the median AVPP of all school districts;

21 (C) prepare a schedule of dollar amounts using the amount of the  
22 median AVPP of all school districts as the point of beginning. The  
23 schedule of dollar amounts shall range upward in equal \$1,000 intervals  
24 from the point of beginning to and including an amount that is equal to the  
25 amount of the AVPP of the school district with the highest AVPP of all  
26 school districts and shall range downward in equal \$1,000 intervals from  
27 the point of beginning to and including an amount that is equal to the  
28 amount of the AVPP of the school district with the lowest AVPP of all  
29 school districts;

30 (D) determine a state aid percentage factor for each school district by  
31 assigning a state aid computation percentage to the amount of the median  
32 AVPP shown on the schedule, decreasing the state aid computation  
33 percentage assigned to the amount of the median AVPP by one percentage  
34 point for each \$1,000 interval above the amount of the median AVPP, and  
35 increasing the state aid computation percentage assigned to the amount of  
36 the median AVPP by one percentage point for each \$1,000 interval below  
37 the amount of the median AVPP. Except as provided by K.S.A. 72-5463,  
38 and amendments thereto, the state aid percentage factor of a school district  
39 is the percentage assigned to the schedule amount that is equal to the  
40 amount of the AVPP of the school district. The state aid percentage factor  
41 of a school district shall not exceed 100%. The state aid computation  
42 percentage is 25%;

43 (E) determine the amount of payments that a school district is

1 obligated to make from its bond and interest fund attributable to general  
2 obligation bonds approved for issuance at an election held prior to July 1,  
3 2015; and

4 (F) multiply the amount determined under subsection (b)(1)(E) by the  
5 applicable state aid percentage factor.

6 (2) For general obligation bonds approved for issuance at an election  
7 held on or after July 1, 2015, the state board of education shall:

8 (A) Determine the amount of the AVPP of each school district in the  
9 state for the preceding school year and round such amount to the nearest  
10 \$1,000. The rounded amount is the AVPP of a school district for the  
11 purposes of this subsection (b)(2);

12 (B) prepare a schedule of dollar amounts using the amount of the  
13 AVPP of the school district with the lowest AVPP of all school districts as  
14 the point of beginning. The schedule of dollar amounts shall range upward  
15 in equal \$1,000 intervals from the point of beginning to and including an  
16 amount that is equal to the amount of the AVPP of the school district with  
17 the highest AVPP of all school districts;

18 (C) determine a state aid percentage factor for each school district by  
19 assigning a state aid computation percentage to the amount of the lowest  
20 AVPP shown on the schedule and decreasing the state aid computation  
21 percentage assigned to the amount of the lowest AVPP by one percentage  
22 point for each \$1,000 interval above the amount of the lowest AVPP.  
23 Except as provided by K.S.A. 72-5463, and amendments thereto, the state  
24 aid percentage factor of a school district is the percentage assigned to the  
25 schedule amount that is equal to the amount of the AVPP of the school  
26 district. The state aid computation percentage is 75%;

27 (D) determine the amount of payments that a school district is  
28 obligated to make from its bond and interest fund attributable to general  
29 obligation bonds approved for issuance at an election held on or after July  
30 1, 2015; and

31 (E) multiply the amount determined under subsection (b)(2)(D) by  
32 the applicable state aid percentage factor.

33 (3) For general obligation bonds approved for issuance at an election  
34 held on or before June 30, 2016, the sum of the amount determined under  
35 subsection (b)(1)(F) and the amount determined under subsection (b)(2)(E)  
36 is the amount of payment the school district is entitled to receive from the  
37 school district capital improvements fund in the school year.

38 (4) For general obligation bonds approved for issuance at an election  
39 held on or after July 1, 2016, the amount determined under subsection (b)  
40 (2)(E) is the amount of payment the school district shall receive from the  
41 school district capital improvements fund in the school year, except the  
42 total amount of payments school districts receive from the school district  
43 capital improvements fund in the school year for such bonds shall not

1 exceed the six-year average amount of capital improvement state aid as  
2 determined by the state board of education.

3 (A) The state board of education shall determine the six-year average  
4 amount of capital improvement state aid by calculating the average of the  
5 total amount of moneys expended per year from the school district capital  
6 improvements fund in the immediately preceding six fiscal years, not to  
7 include the current fiscal year.

8 (B) (i) Subject to clause (ii), the state board of education shall  
9 prioritize the allocations to school districts from the school district capital  
10 improvements fund in accordance with the priorities set forth as follows in  
11 order of highest priority to lowest priority:

12 (a) Safety of the current facility and disability access to such facility  
13 as demonstrated by a state fire marshal report, an inspection under the  
14 Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar  
15 evaluation;

16 (b) enrollment growth and imminent overcrowding as demonstrated  
17 by successive increases in enrollment of the school district in the  
18 immediately preceding three school years;

19 (c) impact on the delivery of educational services as demonstrated by  
20 restrictive inflexible design or limitations on installation of technology;  
21 and

22 (d) energy usage and other operational inefficiencies as demonstrated  
23 by a district-wide energy usage analysis, district-wide architectural  
24 analysis or other similar evaluation.

25 (ii) In allocating capital improvement state aid, the state board shall  
26 give higher priority to those school districts with a lower AVPP compared  
27 to the other school districts that are to receive capital improvement state  
28 aid under this section.

29 (C) On and after July 1, 2016, the state board of education shall  
30 approve the amount of state aid payments a school district shall receive  
31 from the school district capital improvements fund pursuant to subsection  
32 (b)(5) prior to an election to approve the issuance of general obligation  
33 bonds.

34 (5) Except as provided in subsections (b)(6) and (b)(7), the sum of the  
35 amounts determined under subsection (b)(3) and the amount determined or  
36 allocated to the district by the state board of education pursuant to  
37 subsection (b)(4), is the amount of payment the school district is entitled to  
38 receive from the school district capital improvements fund in the school  
39 year.

40 (6) A school district that had an enrollment of less than 260 students  
41 in the school year immediately preceding the school year in which an  
42 election is held to approve the issuance of general obligation bonds shall  
43 not be entitled to receive payments from the school district capital

1 improvements fund unless such school district applied for and received  
2 approval from the state board of education to issue such bonds prior to  
3 holding an election to approve such bond issuance. The provisions of this  
4 paragraph shall apply to general obligation bonds approved for issuance at  
5 an election held on or after July 1, 2017, that are issued for the purpose of  
6 financing the construction of new school facilities.

7 (7) For general obligation bonds approved for issuance at an election  
8 held on or after July 1, 2017, in determining the amount under subsection  
9 (b)(2)(D), the state board shall exclude payments for any capital  
10 improvement project, or portion thereof, that proposes to construct,  
11 reconstruct or remodel a facility that would be used primarily for  
12 extracurricular activities, unless the construction, reconstruction or  
13 remodeling of such facility is necessary due to concerns relating to the  
14 safety of the current facility or disability access to such facility as  
15 demonstrated by a state fire marshal report, an inspection under the  
16 Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar  
17 evaluation.

18 (c) The state board of education shall certify to the director of  
19 accounts and reports the entitlements of school districts determined under  
20 the provisions of subsection (b), and an amount equal thereto shall be  
21 transferred by the director from the state general fund to the school district  
22 capital improvements fund for distribution to school districts. All transfers  
23 made in accordance with the provisions of this subsection shall be  
24 considered to be demand transfers from the state general fund, except that  
25 all such transfers during the fiscal years ending June 30, ~~2017~~ 2020, June  
26 30, ~~2018~~ 2021, and June 30, ~~2019~~ 2022, shall be considered to be revenue  
27 transfers from the state general fund.

28 (d) Payments from the school district capital improvements fund shall  
29 be distributed to school districts at times determined by the state board of  
30 education to be necessary to assist school districts in making scheduled  
31 payments pursuant to contractual bond obligations. The state board of  
32 education shall certify to the director of accounts and reports the amount  
33 due each school district entitled to payment from the fund, and the director  
34 of accounts and reports shall draw a warrant on the state treasurer payable  
35 to the treasurer of the school district. Upon receipt of the warrant, the  
36 treasurer of the school district shall credit the amount thereof to the bond  
37 and interest fund of the school district to be used for the purposes of such  
38 fund.

39 (e) The provisions of this section apply only to contractual  
40 obligations incurred by school districts pursuant to general obligation  
41 bonds issued upon approval of a majority of the qualified electors of the  
42 school district voting at an election upon the question of the issuance of  
43 such bonds.



1 (f) On or before the first day of the legislative session in 2017, and  
2 each year thereafter, the state board of education shall prepare and submit  
3 a report to the legislature that includes information on school district  
4 elections held on or after July 1, 2016, to approve the issuance of general  
5 obligation bonds and the amount of payments school districts were  
6 approved to receive from the school district capital improvements fund  
7 pursuant to subsection (b)(4)(C).

8 Sec. 47. On and after July 1, 2019, K.S.A. 72-6147 is hereby  
9 amended to read as follows: 72-6147. (a) As used in this section:

10 (1) "Bullying" means: (A) Any intentional gesture or any intentional  
11 written, verbal, electronic or physical act or threat ~~either~~ by any student,  
12 staff member or parent towards a student or ~~by any student, staff member~~  
13 ~~or parent towards a staff member~~ that is sufficiently severe, persistent or  
14 pervasive that such gesture, act or threat creates an intimidating,  
15 threatening or abusive educational environment that a reasonable person,  
16 under the circumstances, knows or should know will have the effect of:

17 (i) Harming a student or staff member, whether physically or  
18 mentally;

19 (ii) damaging a student's or staff member's property;

20 (iii) placing a student or staff member in reasonable fear of harm to  
21 the student or staff member; or

22 (iv) placing a student or staff member in reasonable fear of damage to  
23 the student's or staff member's property;

24 (B) cyberbullying; or

25 (C) any other form of intimidation or harassment prohibited by the  
26 board of education of the school district in policies concerning bullying  
27 adopted pursuant to this section or ~~subsection (e)~~ of K.S.A. 72-1138(e),  
28 and amendments thereto.

29 (2) "Cyberbullying" means bullying by use of any electronic  
30 communication device through means including, but not limited to, e-mail,  
31 instant messaging, text messages, blogs, mobile phones, pagers, online  
32 games and websites.

33 (3) "Parent" includes a guardian, custodian or other person with  
34 authority to act on behalf of the child.

35 (4) "School district" or "district" means any unified school district  
36 organized and operating under the laws of this state.

37 (5) "School vehicle" means any school bus, school van, other school  
38 vehicle and private vehicle used to transport students or staff members to  
39 and from school or any school-sponsored activity or event.

40 (6) "Staff member" means any person employed by a school district.

41 (b) The board of education of each school district shall adopt a policy  
42 to prohibit bullying either by any student, staff member or parent towards  
43 a student or by a student, staff member or parent towards a staff member

1 on or while utilizing school property, in a school vehicle or at a school-  
2 sponsored activity or event.

3 (c) The board of education of each school district shall adopt and  
4 implement a plan to address bullying—~~either by any student, staff member~~  
5 ~~or parent towards a student or by a student, staff member or parent towards~~  
6 a staff member on school property, in a school vehicle or at a school-  
7 sponsored activity or event. Such plan shall include: Provisions for the  
8 training and education for staff members and students; *consequences and*  
9 *appropriate remedial action for a person who commits an act of bullying,*  
10 *harassment or cyberbullying; a procedure for reporting an act of bullying,*  
11 *harassment or cyberbullying; a procedure for prompt investigation of*  
12 *reports of bullying, harassment and cyberbullying; and a list of*  
13 *appropriate responses to an incident of bullying, harassment or*  
14 *cyberbullying.*

15 (d) *On or before July 30, 2019, such plan shall be published on the*  
16 *school district's website, with a link prominently displayed on the home*  
17 *page of such website titled, "Bullying Prevention Plan." Such plan shall be*  
18 *distributed annually to parents and guardians who have children enrolled*  
19 *in a school in the school district. The plan also shall be submitted to the*  
20 *department of education and shall be kept on file with the department.*

21 ~~(d)(e)~~ (e) The board of education of each school district may adopt  
22 additional policies relating to bullying pursuant to ~~subsection (e)~~ of K.S.A.  
23 72-1138(e), and amendments thereto.

24 ~~(e)(f)~~ (f) Nothing in this section shall be construed to limit or supersede  
25 or in any manner affect or diminish the requirements of compliance by a  
26 staff member with the provisions of K.S.A. 2018 Supp. 38-2223 or 38-  
27 2226, and amendments thereto.

28 Sec. 48. On and after July 1, 2019, K.S.A. 72-6487 is hereby  
29 amended to read as follows: 72-6487. (a) The board of education of a  
30 school district may provide or furnish transportation for students who are  
31 enrolled in the school district to or from any school of the school district or  
32 to or from any school of another school district attended by such students  
33 in accordance with the provisions of an agreement entered into under  
34 authority of K.S.A. 72-13,101, and amendments thereto.

35 (b) (1) ~~When any or all of the conditions specified in this provision~~  
36 ~~exist,~~ The board of education of a school district shall provide or furnish  
37 transportation for students who reside in the school district and who attend  
38 any school of the school district or who attend any school of another  
39 school district in accordance with the provisions of an agreement entered  
40 into under authority of K.S.A. 72-13,101, and amendments thereto. ~~The~~  
41 ~~conditions which apply to the requirements of this provision are as~~  
42 ~~follows, if:~~

43 (A) The residence of the student is inside or outside the corporate

1 limits of a city, the school building attended is outside the corporate limits  
2 of a city and the school building attended is more than 2<sup>1</sup>/<sub>2</sub> miles by the  
3 usually traveled road from the residence of the student; ~~or~~

4 (B) the residence of the student is outside the corporate limits of a  
5 city, the school building attended is inside the corporate limits of a city and  
6 the school building attended is more than 2<sup>1</sup>/<sub>2</sub> miles by the usually traveled  
7 road from the residence of the student; or

8 (C) the residence of the student is inside the corporate limits of one  
9 city, the school building attended is inside the corporate limits of a  
10 different city and the school building attended is more than 2<sup>1</sup>/<sub>2</sub> miles by  
11 the usually traveled road from the residence of the student.

12 (2) The provisions of this subsection are subject to the provisions of  
13 subsections (c) ~~and~~, (d) and (e).

14 (c) The board of education of every school district is authorized to  
15 adopt rules and regulations to govern the conduct, control and discipline of  
16 all students while being transported in school buses. The board may  
17 suspend or revoke the transportation privilege or entitlement of any  
18 student who violates any rules and regulations adopted by the board under  
19 authority of this subsection.

20 (d) The board of education of every school district may suspend or  
21 revoke the transportation privilege or entitlement of any student who is  
22 detained at school at the conclusion of the school day for violation of any  
23 rules and regulations governing student conduct or for disobedience of an  
24 order of a teacher or other school authority. Suspension or revocation of  
25 the transportation privilege or entitlement of any student specified in this  
26 subsection shall be limited to the school day or days on which the student  
27 is detained at school. The provisions of this subsection do not apply to any  
28 student who has been determined to be an exceptional child, except gifted  
29 children, under the provisions of the special education for exceptional  
30 children act.

31 (e) *Notwithstanding the provisions of subsection (b), the board of*  
32 *education of a school district shall provide or furnish transportation for*  
33 *students who reside in the school district and who attend any school of the*  
34 *school district or who attend any school of another school district in*  
35 *accordance with the provisions of an agreement entered into under*  
36 *authority of K.S.A. 72-13,101, and amendments thereto, if:*

37 (1) *The school building attended is 2<sup>1</sup>/<sub>2</sub> miles or less by the usually*  
38 *traveled road from the residence of the student;*

39 (2) *there is no safe pedestrian route from the residence of the student*  
40 *to the school building attended by such student; and*

41 (3) *the provision of such transportation does not increase the cost of*  
42 *providing transportation to students by the school district.*

43 ~~(e)~~(f) (1) Subject to the limitations specified in this subsection, the

1 board of education of any school district may prescribe and collect fees to  
2 offset, totally or in part, the costs incurred for the provision or furnishing  
3 of transportation for students. The limitations which apply to the  
4 authorization granted by this subsection are as follows:

5 (A) Fees for the provision or furnishing of transportation for students  
6 shall be prescribed and collected only to recover the costs incurred as a  
7 result of and directly attributable to the provision or furnishing of  
8 transportation for students and only to the extent that such costs are not  
9 reimbursed from any other source provided by law;

10 (B) fees for the provision or furnishing of transportation may not be  
11 assessed against or collected from any student who is counted in  
12 determining the transportation weighting of the school district under the  
13 Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and  
14 amendments thereto, or any student who is determined to be a child with  
15 disabilities under the provisions of the special education for exceptional  
16 children act or any student who is eligible for free or reduced price meals  
17 under the national school lunch act or any student who is entitled to  
18 transportation under the provisions of K.S.A. 72-6491(a), and amendments  
19 thereto, and who resides 2½ miles or more by the regular route of a school  
20 bus from the school attended; *and*

21 (C) fees for the provision or furnishing of transportation for students  
22 in accordance with the provisions of an agreement entered into under  
23 authority of K.S.A. 72-13,101 or 72-6492, and amendments thereto, shall  
24 be controlled by the provisions of the agreement.

25 (2) All moneys received by a school district from fees collected under  
26 this subsection shall be deposited in the general fund of the district.

27 (g) *For the purposes of this section, the term "safe pedestrian route"*  
28 *means a route that may be traveled on foot and: (1) Each portion of such*  
29 *route has either accessible sidewalks or speed limits for motor vehicles*  
30 *that do not exceed 25 miles per hour; (2) no portion of such route crosses*  
31 *any street with a speed limit for motor vehicles in excess of 25 miles per*  
32 *hour, unless a crossing guard is present at such intersection during the*  
33 *times when students would typically be traveling on such route; and (3) no*  
34 *portion of such route crosses any railroad tracks.*

35 Sec. 49. On and after July 1, 2019, K.S.A. 72-8193 is hereby  
36 amended to read as follows: 72-8193. (a) There is hereby established the  
37 legislative task force on dyslexia. The task force shall advise and make  
38 recommendations to the governor, the legislature and the state board of  
39 education regarding matters concerning the use of evidence-based  
40 practices for students with dyslexia. ~~The work of the task force should be~~  
41 ~~completed by January 2, 2019, and a report prepared and submitted~~ *The*  
42 *task force shall prepare and submit a report to the governor, the legislature*  
43 *and the state board of education by January 30, 2019, and each January*

1 30 thereafter.

2 (b) The recommendations and resource materials shall:

3 (1) Research and recommend evidence-based reading practices to  
4 address dyslexia or characteristics of dyslexia for use by schools;

5 (2) research and recommend high quality pre-service and in-service  
6 professional development activities to address reading difficulties like  
7 dyslexia, including identification of dyslexia and effective reading  
8 interventions to be used in schools and within degree programs, such as  
9 education, reading, special education, speech-language pathology and  
10 psychology;

11 (3) study and examine current state and federal laws and rules and  
12 regulations, and the implementation of such laws and rules and regulations  
13 that affect students with dyslexia; and

14 (4) identify valid and reliable screening and evaluation assessments  
15 and protocols that can be used and the appropriate personnel to administer  
16 such assessments in order to identify children with reading difficulties,  
17 such as dyslexia or the characteristics of dyslexia as part of an ongoing  
18 reading progress monitoring system, multi-tiered system of supports and  
19 child find special education eligibility for students.

20 (c) The task force shall consist of 16 voting members as follows:

21 (1) One member of the senate and one elementary school classroom  
22 teacher shall be appointed jointly by the chairperson and the ranking  
23 minority member of the senate committee on education;

24 (2) one member of the house of representatives and one elementary  
25 school classroom teacher shall be appointed jointly by the chairperson and  
26 the ranking minority member of the house committee on education;

27 (3) one member appointed by and from the state board of education,  
28 to serve as the chairperson of the task force;

29 (4) one member shall be a professor employed by a state educational  
30 institution with specialized expertise in effective evidence-based reading  
31 practices for dyslexia appointed by the president of the state board of  
32 regents;

33 (5) one member shall be a principal of a public school appointed by  
34 the united school administrators of Kansas;

35 (6) four members shall be the parents of children with a diagnosis of  
36 dyslexia with one appointed by keys for networking, inc., one appointed  
37 by families together, inc., one appointed by decoding dyslexia Johnson  
38 county and one appointed by the international dyslexia association Kansas  
39 Missouri branch, and such appointments shall be made with an effort to  
40 provide statewide representation, if possible;

41 (7) one member shall be appointed by the Kansas association of  
42 special education administrators;

43 (8) one member shall be an elementary school building-level reading

1 specialist appointed by the state board of education;

2 (9) one member shall be an elementary school special education  
3 teacher appointed by the state board of education;

4 (10) one member shall be a licensed psychologist or speech-language  
5 pathologist who diagnoses dyslexia as a part of such person's practice  
6 appointed by the chairperson of the task force;

7 (11) one member, identified as a nonprofit service provider for  
8 children diagnosed with dyslexia, shall be appointed by the chairperson of  
9 the task force; and

10 (12) the following ex-officio members, who shall be non-voting  
11 members of the task force:

12 (A) One member shall be a licensed attorney from the Kansas state  
13 department of education appointed by the Kansas state department of  
14 education;

15 (B) one member shall be a licensed attorney who is familiar with  
16 dyslexia issues appointed jointly by the chairperson of the senate  
17 committee on education and the chairperson of the house committee on  
18 education; and

19 (C) one member shall be appointed by the disability rights center of  
20 Kansas.

21 (d) *Any vacancy in a position shall be filled in the same manner as*  
22 *the original appointment.*

23 (e) The chairperson shall call an organizational meeting of the task  
24 force on or before July 15, 2018. At such organizational meeting, the  
25 members shall elect a vice-chairperson from the membership of the task  
26 force. The task force also shall consider dates for future meetings, the  
27 agenda for such meetings and the need for electing a facilitator to assist in  
28 discussions among the members of the task force. The task force shall  
29 meet no more than six times in 2018, *and no more than once in 2019,*  
30 *2020 and 2021*, and may hold meetings by telephone or video conference,  
31 if necessary.

32 ~~(e)~~(f) *Subject to subsection (e)*, the task force may meet at any time  
33 and at any place within the state on the call of the chairperson. A quorum  
34 of the task force shall be nine members. All actions of the task force shall  
35 be by motion adopted by a majority of those members present when there  
36 is a quorum.

37 ~~(f)~~(g) If approved by the legislative coordinating council, members of  
38 the task force attending meetings authorized by the task force shall be paid  
39 amounts for expenses, mileage and subsistence as provided in K.S.A. 75-  
40 3223(e), and amendments thereto.

41 ~~(g)~~(h) The staff of the office of revisor of statutes, the legislative  
42 research department and the division of legislative administrative services  
43 shall provide assistance as may be requested by the legislative task force

1 on dyslexia.

2 (i) *The provisions of this section shall expire on June 30, 2022.*

3 Sec. 50. On and after July 1, 2019, K.S.A. 2018 Supp. 79-201x is  
4 hereby amended to read as follows: 79-201x. For taxable years ~~2017~~ 2019  
5 and ~~2018~~ 2020, the following described property, to the extent herein  
6 specified, shall be and is hereby exempt from the property tax levied  
7 pursuant to the provisions of K.S.A. 72-5142, and amendments thereto:  
8 Property used for residential purposes to the extent of \$20,000 of its  
9 appraised valuation.

10 Sec. 51. On and after July 1, 2019, K.S.A. 2018 Supp. 79-32,117 is  
11 hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted  
12 gross income of an individual means such individual's federal adjusted  
13 gross income for the taxable year, with the modifications specified in this  
14 section.

15 (b) There shall be added to federal adjusted gross income:

16 (i) Interest income less any related expenses directly incurred in the  
17 purchase of state or political subdivision obligations, to the extent that the  
18 same is not included in federal adjusted gross income, on obligations of  
19 any state or political subdivision thereof, but to the extent that interest  
20 income on obligations of this state or a political subdivision thereof issued  
21 prior to January 1, 1988, is specifically exempt from income tax under the  
22 laws of this state authorizing the issuance of such obligations, it shall be  
23 excluded from computation of Kansas adjusted gross income whether or  
24 not included in federal adjusted gross income. Interest income on  
25 obligations of this state or a political subdivision thereof issued after  
26 December 31, 1987, shall be excluded from computation of Kansas  
27 adjusted gross income whether or not included in federal adjusted gross  
28 income.

29 (ii) Taxes on or measured by income or fees or payments in lieu of  
30 income taxes imposed by this state or any other taxing jurisdiction to the  
31 extent deductible in determining federal adjusted gross income and not  
32 credited against federal income tax. This paragraph shall not apply to taxes  
33 imposed under the provisions of K.S.A. 79-1107 or 79-1108, and  
34 amendments thereto, for privilege tax year 1995, and all such years  
35 thereafter.

36 (iii) The federal net operating loss deduction, except that the federal  
37 net operating loss deduction shall not be added to an individual's federal  
38 adjusted gross income for tax years beginning after December 31, 2016.

39 (iv) Federal income tax refunds received by the taxpayer if the  
40 deduction of the taxes being refunded resulted in a tax benefit for Kansas  
41 income tax purposes during a prior taxable year. Such refunds shall be  
42 included in income in the year actually received regardless of the method  
43 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall

1 be deemed to have resulted if the amount of the tax had been deducted in  
2 determining income subject to a Kansas income tax for a prior year  
3 regardless of the rate of taxation applied in such prior year to the Kansas  
4 taxable income, but only that portion of the refund shall be included as  
5 bears the same proportion to the total refund received as the federal taxes  
6 deducted in the year to which such refund is attributable bears to the total  
7 federal income taxes paid for such year. For purposes of the foregoing  
8 sentence, federal taxes shall be considered to have been deducted only to  
9 the extent such deduction does not reduce Kansas taxable income below  
10 zero.

11 (v) The amount of any depreciation deduction or business expense  
12 deduction claimed on the taxpayer's federal income tax return for any  
13 capital expenditure in making any building or facility accessible to the  
14 handicapped, for which expenditure the taxpayer claimed the credit  
15 allowed by K.S.A. 79-32,177, and amendments thereto.

16 (vi) Any amount of designated employee contributions picked up by  
17 an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,  
18 and amendments thereto.

19 (vii) The amount of any charitable contribution made to the extent the  
20 same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-  
21 32,196, and amendments thereto.

22 (viii) The amount of any costs incurred for improvements to a swine  
23 facility, claimed for deduction in determining federal adjusted gross  
24 income, to the extent the same is claimed as the basis for any credit  
25 allowed pursuant to K.S.A. 2018 Supp. 79-32,204, and amendments  
26 thereto.

27 (ix) The amount of any ad valorem taxes and assessments paid and  
28 the amount of any costs incurred for habitat management or construction  
29 and maintenance of improvements on real property, claimed for deduction  
30 in determining federal adjusted gross income, to the extent the same is  
31 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203,  
32 and amendments thereto.

33 (x) Amounts received as nonqualified withdrawals, as defined by  
34 K.S.A. 2018 Supp. 75-643, and amendments thereto, if, at the time of  
35 contribution to a family postsecondary education savings account, such  
36 amounts were subtracted from the federal adjusted gross income pursuant  
37 to K.S.A. 79-32,117(c)(xv), and amendments thereto, or if such amounts  
38 are not already included in the federal adjusted gross income.

39 (xi) The amount of any contribution made to the same extent the  
40 same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-  
41 50,154, and amendments thereto.

42 (xii) For taxable years commencing after December 31, 2004,  
43 amounts received as withdrawals not in accordance with the provisions of



1 K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution  
2 to an individual development account, such amounts were subtracted from  
3 the federal adjusted gross income pursuant to subsection (c)(xiii), or if  
4 such amounts are not already included in the federal adjusted gross  
5 income.

6 (xiii) The amount of any expenditures claimed for deduction in  
7 determining federal adjusted gross income, to the extent the same is  
8 claimed as the basis for any credit allowed pursuant to K.S.A. 2018 Supp.  
9 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

10 (xiv) The amount of any amortization deduction claimed in  
11 determining federal adjusted gross income to the extent the same is  
12 claimed for deduction pursuant to K.S.A. 2018 Supp. 79-32,221, and  
13 amendments thereto.

14 (xv) The amount of any expenditures claimed for deduction in  
15 determining federal adjusted gross income, to the extent the same is  
16 claimed as the basis for any credit allowed pursuant to K.S.A. 2018 Supp.  
17 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233  
18 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-  
19 32,248 or 79-32,251 through 79-32,254, and amendments thereto.

20 (xvi) The amount of any amortization deduction claimed in  
21 determining federal adjusted gross income to the extent the same is  
22 claimed for deduction pursuant to K.S.A. 2018 Supp. 79-32,227, 79-  
23 32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments  
24 thereto.

25 (xvii) The amount of any amortization deduction claimed in  
26 determining federal adjusted gross income to the extent the same is  
27 claimed for deduction pursuant to K.S.A. 2018 Supp. 79-32,256, and  
28 amendments thereto.

29 (xviii) For taxable years commencing after December 31, 2006, the  
30 amount of any ad valorem or property taxes and assessments paid to a state  
31 other than Kansas or local government located in a state other than Kansas  
32 by a taxpayer who resides in a state other than Kansas, when the law of  
33 such state does not allow a resident of Kansas who earns income in such  
34 other state to claim a deduction for ad valorem or property taxes or  
35 assessments paid to a political subdivision of the state of Kansas in  
36 determining taxable income for income tax purposes in such other state, to  
37 the extent that such taxes and assessments are claimed as an itemized  
38 deduction for federal income tax purposes.

39 (xix) For taxable years beginning after December 31, 2012, and  
40 ending before January 1, 2017, the amount of any: (1) Loss from business  
41 as determined under the federal internal revenue code and reported from  
42 schedule C and on line 12 of the taxpayer's form 1040 federal individual  
43 income tax return; (2) loss from rental real estate, royalties, partnerships, S

1 corporations, except those with wholly owned subsidiaries subject to the  
2 Kansas privilege tax, estates, trusts, residual interest in real estate  
3 mortgage investment conduits and net farm rental as determined under the  
4 federal internal revenue code and reported from schedule E and on line 17  
5 of the taxpayer's form 1040 federal individual income tax return; and (3)  
6 farm loss as determined under the federal internal revenue code and  
7 reported from schedule F and on line 18 of the taxpayer's form 1040  
8 federal income tax return; all to the extent deducted or subtracted in  
9 determining the taxpayer's federal adjusted gross income. For purposes of  
10 this subsection, references to the federal form 1040 and federal schedule  
11 C, schedule E, and schedule F, shall be to such form and schedules as they  
12 existed for tax year 2011, and as revised thereafter by the internal revenue  
13 service.

14 (xx) For taxable years beginning after December 31, 2012, and  
15 ending before January 1, 2017, the amount of any deduction for self-  
16 employment taxes under section 164(f) of the federal internal revenue  
17 code as in effect on January 1, 2012, and amendments thereto, in  
18 determining the federal adjusted gross income of an individual taxpayer, to  
19 the extent the deduction is attributable to income reported on schedule C,  
20 E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income  
21 tax return.

22 (xxi) For taxable years beginning after December 31, 2012, and  
23 ending before January 1, 2017, the amount of any deduction for pension,  
24 profit sharing, and annuity plans of self-employed individuals under  
25 section 62(a)(6) of the federal internal revenue code as in effect on January  
26 1, 2012, and amendments thereto, in determining the federal adjusted gross  
27 income of an individual taxpayer.

28 (xxii) For taxable years beginning after December 31, 2012, and  
29 ending before January 1, 2017, the amount of any deduction for health  
30 insurance under section 162(l) of the federal internal revenue code as in  
31 effect on January 1, 2012, and amendments thereto, in determining the  
32 federal adjusted gross income of an individual taxpayer.

33 (xxiii) For taxable years beginning after December 31, 2012, and  
34 ending before January 1, 2017, the amount of any deduction for domestic  
35 production activities under section 199 of the federal internal revenue code  
36 as in effect on January 1, 2012, and amendments thereto, in determining  
37 the federal adjusted gross income of an individual taxpayer.

38 (xxiv) For taxable years commencing after December 31, 2013, that  
39 portion of the amount of any expenditure deduction claimed in  
40 determining federal adjusted gross income for expenses paid for medical  
41 care of the taxpayer or the taxpayer's spouse or dependents when such  
42 expenses were paid or incurred for an abortion, or for a health benefit plan,  
43 as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of

1 an optional rider for coverage of abortion in accordance with K.S.A. 2018  
2 Supp. 40-2,190, and amendments thereto, to the extent that such taxes and  
3 assessments are claimed as an itemized deduction for federal income tax  
4 purposes.

5 (xxv) For taxable years commencing after December 31, 2013, that  
6 portion of the amount of any expenditure deduction claimed in  
7 determining federal adjusted gross income for expenses paid by a taxpayer  
8 for health care when such expenses were paid or incurred for abortion  
9 coverage, a health benefit plan, as defined in K.S.A. 65-6731, and  
10 amendments thereto, when such expenses were paid or incurred for  
11 abortion coverage or amounts contributed to health savings accounts for  
12 such taxpayer's employees for the purchase of an optional rider for  
13 coverage of abortion in accordance with K.S.A. 2018 Supp. 40-2,190, and  
14 amendments thereto, to the extent that such taxes and assessments are  
15 claimed as a deduction for federal income tax purposes.

16 (xxvi) For all taxable years beginning after December 31, 2016, the  
17 amount of any charitable contribution made to the extent the same is  
18 claimed as the basis for the credit allowed pursuant to K.S.A. ~~72-99a07-~~  
19 ~~72-4357~~, and amendments thereto, and is also claimed as an itemized  
20 deduction for federal income tax purposes.

21 (c) There shall be subtracted from federal adjusted gross income:

22 (i) Interest or dividend income on obligations or securities of any  
23 authority, commission or instrumentality of the United States and its  
24 possessions less any related expenses directly incurred in the purchase of  
25 such obligations or securities, to the extent included in federal adjusted  
26 gross income but exempt from state income taxes under the laws of the  
27 United States.

28 (ii) Any amounts received ~~which~~ *that* are included in federal adjusted  
29 gross income but which are specifically exempt from Kansas income  
30 taxation under the laws of the state of Kansas.

31 (iii) The portion of any gain or loss from the sale or other disposition  
32 of property having a higher adjusted basis for Kansas income tax purposes  
33 than for federal income tax purposes on the date such property was sold or  
34 disposed of in a transaction in which gain or loss was recognized for  
35 purposes of federal income tax that does not exceed such difference in  
36 basis, but if a gain is considered a long-term capital gain for federal  
37 income tax purposes, the modification shall be limited to that portion of  
38 such gain which is included in federal adjusted gross income.

39 (iv) The amount necessary to prevent the taxation under this act of  
40 any annuity or other amount of income or gain ~~which~~ *that* was properly  
41 included in income or gain and was taxed under the laws of this state for a  
42 taxable year prior to the effective date of this act, as amended, to the  
43 taxpayer, or to a decedent by reason of whose death the taxpayer acquired

1 the right to receive the income or gain, or to a trust or estate from which  
2 the taxpayer received the income or gain.

3 (v) The amount of any refund or credit for overpayment of taxes on  
4 or measured by income or fees or payments in lieu of income taxes  
5 imposed by this state, or any taxing jurisdiction, to the extent included in  
6 gross income for federal income tax purposes.

7 (vi) Accumulation distributions received by a taxpayer as a  
8 beneficiary of a trust to the extent that the same are included in federal  
9 adjusted gross income.

10 (vii) Amounts received as annuities under the federal civil service  
11 retirement system from the civil service retirement and disability fund and  
12 other amounts received as retirement benefits in whatever form ~~which that~~  
13 were earned for being employed by the federal government or for service  
14 in the armed forces of the United States.

15 (viii) Amounts received by retired railroad employees as a  
16 supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and  
17 228c (a)(1) et seq.

18 (ix) Amounts received by retired employees of a city and by retired  
19 employees of any board of such city as retirement allowances pursuant to  
20 K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter  
21 ordinance exempting a city from the provisions of K.S.A. 13-14,106, and  
22 amendments thereto.

23 (x) For taxable years beginning after December 31, 1976, the amount  
24 of the federal tentative jobs tax credit disallowance under the provisions of  
25 26 U.S.C. § 280 C. For taxable years ending after December 31, 1978, the  
26 amount of the targeted jobs tax credit and work incentive credit  
27 disallowances under 26 U.S.C. § 280 C.

28 (xi) For taxable years beginning after December 31, 1986, dividend  
29 income on stock issued by Kansas venture capital, inc.

30 (xii) For taxable years beginning after December 31, 1989, amounts  
31 received by retired employees of a board of public utilities as pension and  
32 retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249,  
33 and amendments thereto.

34 (xiii) For taxable years beginning after December 31, 2004, amounts  
35 contributed to and the amount of income earned on contributions deposited  
36 to an individual development account under K.S.A. 74-50,201 et seq., and  
37 amendments thereto.

38 (xiv) For all taxable years commencing after December 31, 1996, that  
39 portion of any income of a bank organized under the laws of this state or  
40 any other state, a national banking association organized under the laws of  
41 the United States, an association organized under the savings and loan  
42 code of this state or any other state, or a federal savings association  
43 organized under the laws of the United States, for which an election as an

1 S corporation under subchapter S of the federal internal revenue code is in  
2 effect, which accrues to the taxpayer who is a stockholder of such  
3 corporation and which is not distributed to the stockholders as dividends of  
4 the corporation. For taxable years beginning after December 31, 2012, and  
5 ending before January 1, 2017, the amount of modification under this  
6 subsection shall exclude the portion of income or loss reported on schedule  
7 E and included on line 17 of the taxpayer's form 1040 federal individual  
8 income tax return.

9 (xv) For all taxable years beginning after December 31, 2006,  
10 amounts not exceeding \$3,000, or \$6,000 for a married couple filing a  
11 joint return, for each designated beneficiary~~which~~ *that* are contributed to a  
12 family postsecondary education savings account established under the  
13 Kansas postsecondary education savings program or a qualified tuition  
14 program established and maintained by another state or agency or  
15 instrumentality thereof pursuant to section 529 of the internal revenue  
16 code of 1986, as amended, for the purpose of paying the qualified higher  
17 education expenses of a designated beneficiary at an institution of  
18 postsecondary education. The terms and phrases used in this paragraph  
19 shall have the meaning respectively ascribed thereto by the provisions of  
20 K.S.A. 2018 Supp. 75-643, and amendments thereto, and the provisions of  
21 such section are hereby incorporated by reference for all purposes thereof.

22 (xvi) For all taxable years beginning after December 31, 2004,  
23 amounts received by taxpayers who are or were members of the armed  
24 forces of the United States, including service in the Kansas army and air  
25 national guard, as a recruitment, sign up or retention bonus received by  
26 such taxpayer as an incentive to join, enlist or remain in the armed services  
27 of the United States, including service in the Kansas army and air national  
28 guard, and amounts received for repayment of educational or student loans  
29 incurred by or obligated to such taxpayer and received by such taxpayer as  
30 a result of such taxpayer's service in the armed forces of the United States,  
31 including service in the Kansas army and air national guard.

32 (xvii) For all taxable years beginning after December 31, 2004,  
33 amounts received by taxpayers who are eligible members of the Kansas  
34 army and air national guard as a reimbursement pursuant to K.S.A. 48-  
35 281, and amendments thereto, and amounts received for death benefits  
36 pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to section  
37 1 or section 2 of chapter 207 of the 2005 Session Laws of Kansas, and  
38 amendments thereto, to the extent that such death benefits are included in  
39 federal adjusted gross income of the taxpayer.

40 (xviii) For the taxable year beginning after December 31, 2006,  
41 amounts received as benefits under the federal social security act~~which~~  
42 *that* are included in federal adjusted gross income of a taxpayer with  
43 federal adjusted gross income of \$50,000 or less, whether such taxpayer's

1 filing status is single, head of household, married filing separate or married  
2 filing jointly; and for all taxable years beginning after December 31, 2007,  
3 amounts received as benefits under the federal social security act ~~which~~  
4 *that* are included in federal adjusted gross income of a taxpayer with  
5 federal adjusted gross income of \$75,000 or less, whether such taxpayer's  
6 filing status is single, head of household, married filing separate or married  
7 filing jointly.

8 (xix) Amounts received by retired employees of Washburn university  
9 as retirement and pension benefits under the university's retirement plan.

10 (xx) For taxable years beginning after December 31, 2012, and  
11 ending before January 1, 2017, the amount of any: (1) Net profit from  
12 business as determined under the federal internal revenue code and  
13 reported from schedule C and on line 12 of the taxpayer's form 1040  
14 federal individual income tax return; (2) net income, not including  
15 guaranteed payments as defined in section 707(c) of the federal internal  
16 revenue code and as reported to the taxpayer from federal schedule K-1,  
17 (form 1065-B), in box 9, code F or as reported to the taxpayer from federal  
18 schedule K-1, (form 1065) in box 4, from rental real estate, royalties,  
19 partnerships, S corporations, estates, trusts, residual interest in real estate  
20 mortgage investment conduits and net farm rental as determined under the  
21 federal internal revenue code and reported from schedule E and on line 17  
22 of the taxpayer's form 1040 federal individual income tax return; and (3)  
23 net farm profit as determined under the federal internal revenue code and  
24 reported from schedule F and on line 18 of the taxpayer's form 1040  
25 federal income tax return; all to the extent included in the taxpayer's  
26 federal adjusted gross income. For purposes of this subsection, references  
27 to the federal form 1040 and federal schedule C, schedule E, and schedule  
28 F, shall be to such form and schedules as they existed for tax year 2011  
29 and as revised thereafter by the internal revenue service.

30 (xxi) For all taxable years beginning after December 31, 2013,  
31 amounts equal to the unreimbursed travel, lodging and medical  
32 expenditures directly incurred by a taxpayer while living, or a dependent  
33 of the taxpayer while living, for the donation of one or more human organs  
34 of the taxpayer, or a dependent of the taxpayer, to another person for  
35 human organ transplantation. The expenses may be claimed as a  
36 subtraction modification provided for in this section to the extent the  
37 expenses are not already subtracted from the taxpayer's federal adjusted  
38 gross income. In no circumstances shall the subtraction modification  
39 provided for in this section for any individual, or a dependent, exceed  
40 \$5,000. As used in this section, "human organ" means all or part of a liver,  
41 pancreas, kidney, intestine, lung or bone marrow. The provisions of this  
42 paragraph shall take effect on the day the secretary of revenue certifies to  
43 the director of the budget that the cost for the department of revenue of

1 modifications to the automated tax system for the purpose of  
2 implementing this paragraph will not exceed \$20,000.

3 (xxii) For taxable years beginning after December 31, 2012, and  
4 ending before January 1, 2017, the amount of net gain from the sale of: (1)  
5 Cattle and horses, regardless of age, held by the taxpayer for draft,  
6 breeding, dairy or sporting purposes, and held by such taxpayer for 24  
7 months or more from the date of acquisition; and (2) other livestock,  
8 regardless of age, held by the taxpayer for draft, breeding, dairy or  
9 sporting purposes, and held by such taxpayer for 12 months or more from  
10 the date of acquisition. The subtraction from federal adjusted gross income  
11 shall be limited to the amount of the additions recognized under the  
12 provisions of subsection (b)(xix) attributable to the business in which the  
13 livestock sold had been used. As used in this paragraph, the term  
14 "livestock" shall not include poultry.

15 (xxiii) For all taxable years beginning after December 31, 2012,  
16 amounts received under either the Overland Park, Kansas police  
17 department retirement plan or the Overland Park, Kansas fire department  
18 retirement plan, both as established by the city of Overland Park, pursuant  
19 to the city's home rule authority.

20 (xxiv) For taxable years beginning after December 31, 2013, and  
21 ending before January 1, 2017, the net gain from the sale from Christmas  
22 trees grown in Kansas and held by the taxpayer for six years or more.

23 (xxv) *For all taxable years beginning after December 31, 2018,*  
24 *amounts deposited in a Kansas hope scholarship account established by*  
25 *agreement between the taxpayer and the state treasurer pursuant to*  
26 *section 14, and amendments thereto.*

27 (d) There shall be added to or subtracted from federal adjusted gross  
28 income the taxpayer's share, as beneficiary of an estate or trust, of the  
29 Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and  
30 amendments thereto.

31 (e) The amount of modifications required to be made under this  
32 section by a partner ~~which~~ *that* relates to items of income, gain, loss,  
33 deduction or credit of a partnership shall be determined under K.S.A. 79-  
34 32,131, and amendments thereto, to the extent that such items affect  
35 federal adjusted gross income of the partner.

36 (f) No taxpayer shall be assessed penalties and interest from the  
37 underpayment of taxes due to changes to this section that became law on  
38 July 1, 2017, so long as such underpayment is rectified on or before April  
39 17, 2018.

40 Sec. 52. On and after July 1, 2019, K.S.A. 2018 Supp. 79-4227 is  
41 hereby amended to read as follows: 79-4227. (a) All revenue collected or  
42 received by the director from the tax imposed by this act shall be remitted  
43 to the state treasurer in accordance with the provisions of K.S.A. 75-4215,

1 and amendments thereto. Upon receipt of each such remittance, the state  
2 treasurer shall deposit the entire amount in the state treasury. The state  
3 treasurer shall first credit such amount as the director shall order to the  
4 mineral production tax refund fund created under subsection (b) of this  
5 section. Second, the state treasurer shall credit 7% of the remainder of  
6 such amounts to the special county mineral production tax fund created in  
7 subsection (c). Finally, the state treasurer shall credit the remainder of such  
8 amounts ~~collected or received from the tax imposed by this act during~~  
9 ~~fiscal years 2013, 2014 and 2015 for oil and gas for any county which had~~  
10 ~~\$100,000 or more in receipts of the excise tax upon the severance and~~  
11 ~~production of oil and gas as follows: (1) 12.41% to the oil and gas~~  
12 ~~valuation depletion trust fund; and (2) the remainder shall be credited to~~  
13 ~~the state general fund. The state treasurer shall credit the remainder of such~~  
14 ~~amounts collected or received from the tax imposed by this act during~~  
15 ~~fiscal year 2016, and thereafter, and distributed during fiscal year 2017,~~  
16 ~~and thereafter, for oil and gas for any county which had \$100,000 or more~~  
17 ~~in receipts of the excise tax upon the severance and production of oil and~~  
18 ~~gas as follows: (1) 20% to the mineral production education fund created~~  
19 ~~in K.S.A. 72-6462\*, and amendments thereto; and (2) the remainder shall~~  
20 ~~be credited to the state general fund.~~

21 (b) A refund fund designated as "mineral production tax refund fund"  
22 not to exceed \$50,000 is hereby created for the prompt payment of all tax  
23 refunds. The mineral production tax refund fund shall be in such amount,  
24 within the limit set by this section, as the director shall determine is  
25 necessary to meet current refunding requirements under this act.

26 (c) There is hereby created a special county mineral production tax  
27 fund. On December 1, 1983, and quarterly thereafter, the director of  
28 taxation shall distribute all moneys credited to such fund to the county  
29 treasurers of all counties in which taxes were levied under K.S.A. 79-4217,  
30 and amendments thereto, for the severing and producing of coal, oil or gas  
31 from property within the county, in the proportion that the taxes levied  
32 upon production in each county bears to the total of all of such taxes levied  
33 in all of such counties. Such distribution shall be based on returns filed,  
34 with any adjustments or corrections thereto made by the director of  
35 taxation.

36 (d) The secretary of revenue shall make provision for the  
37 determination of the counties within which taxes are levied under K.S.A.  
38 79-4217, and amendments thereto, for the severance of coal, oil or gas and  
39 shall certify the same to the director of accounts and reports.

40 (e) The director of accounts and reports shall draw warrants on the  
41 state treasurer payable to the county treasurer of each county entitled to  
42 payment from the special county mineral production tax fund upon  
43 vouchers approved by the director of taxation. Upon receipt of such



1 warrant, each county treasurer shall credit 50% of the amount thereof to  
2 the county general fund and shall distribute the remaining 50% thereof to  
3 the treasurer of each school district all or any portion of which is located  
4 within the county in the proportion that the assessed value of coal, oil and  
5 gas properties within each district bears to the total of the assessed value of  
6 all coal, oil and gas properties within the county. Such assessed valuation  
7 shall be determined upon the basis of the most recent November 1 tax roll.  
8 The treasurer of each school district shall credit the entire amount of the  
9 moneys so received to the general fund of the school district.

10 Sec. 53. On and after July 1, 2019, K.S.A. 72-1151, 72-1167, 72-  
11 3123, 72-3422, 72-4352, 72-4354, 72-5130, 72-5131, 72-5132, 72-5142,  
12 72-5144, 72-5150, 72-5151, 72-5153, 72-5170, 72-5171, 72-5193, 72-  
13 5461, 72-5462, 72-6147, 72-6487 and 72-8193 and K.S.A. 2018 Supp. 79-  
14 201x, 79-32,117 and 79-4227 are hereby repealed.

15 Sec. 54. This act shall take effect and be in force from and after its  
16 publication in the Kansas register.