

## 2021 Kansas Statutes

**44-505c. Local political and taxing subdivision; payment of workmen's compensation coverage.** Any city, county, school district or other political subdivision or municipality is hereby authorized to pay the cost of workmen's compensation coverage for its employees as provided by this act and may pay such costs from the various funds from which compensation is paid to its employees. School districts may pay such costs from the special reserve fund of the school district. Any such city, county, political subdivision or municipality, except a school district, may levy annually at the time of its levy of taxes an additional tax for such purpose and, in the case of cities, counties and school districts, for the purpose of paying a portion of the principal and interest on bonds issued by a city under the authority of K.S.A. 12-1774, and amendments thereto, which, together with any other fund available shall be sufficient to provide the cost thereof. Any taxing subdivision authorized to levy a tax under this section, in lieu of levying such tax, may pay such costs from any employee benefits contribution fund established pursuant to K.S.A. 12-16,102, and amendments thereto. Counties shall provide for coverage of district court officers and employees whose total salary is payable by counties. Such tax shall not be subject to any tax levy limit prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

**History:** L. 1974, ch. 203, § 57; L. 1977, ch. 110, § 5; L. 1978, ch. 296, § 15; L. 1978, ch. 163, § 5; L. 1979, ch. 157, § 1; L. 2003, ch. 116, § 5; July 1.