

## 2021 Kansas Statutes

**79-2958. Transfer of certain unexpended balances of tax funds to general fund.** Whenever there shall remain in any fund of any taxing subdivision of the state moneys received from the levy of a tax and belonging to such fund, after all indebtedness and obligations of such fund have been fully paid and cancelled, it shall be the duty of the treasurer of such taxing subdivision to report such fact to the governing body thereof. If such governing body shall find and determine that the unexpended balance stating the amount in such fund is not presently and will not in the future be required for the purpose for which it was levied due to the fact that all indebtedness and obligations of such fund have been fully paid and cancelled and such purpose has been discontinued or for any reason no longer exists, such money shall belong to such taxing subdivision the same as if it had been levied and collected for general purposes. The clerk of the taxing subdivision shall, at the time of certifying the next budget and tax levies to the county clerk, certify a copy of the action of the governing body to the county clerk and the county clerk shall deduct the levy equivalent of the amount shown in the certification from the tax levy for general purposes of the taxing subdivision and the maximum levy for the general purposes fund and the aggregate limit of the taxing subdivision shall be reduced accordingly, and said amount shall be considered and used as revenue in lieu of ad valorem taxes for such taxing subdivision. The treasurer of the taxing subdivision shall, at the beginning of the budget year for which the levy was reduced, credit the fund for general purposes the amount as stated in the determination and close out the fund for which the discontinued levy had been made. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

**History:** L. 1965, ch. 162, § 1; June 30.