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

Section 1. (a) As used in this section:
(1) "Authorized to adopt an extracurricular school activities budget" means that a district has adopted a resolution under this section and the resolution was approved at an election thereon.
(2) "District average amount per pupil" means the average amount per pupil for the preceding school year of the combined general fund budget and local option budget of the district as computed by the state board under subsection (g).
(3) "School district" or "district" means a school which has adopted a local option budget of not less than 30% of the state financial aid of the district in the current school year and is below the statewide average amount per pupil.
(4) "State board" means the state board of education.
(5) "Statewide average amount per pupil" means the average amount per pupil for the preceding school year of the combined general fund budgets and local option budgets of all districts as computed by the state board under subsection (f).

(b) (1) Each school year, the board of education of any district, by resolution, may adopt an extracurricular school activities budget. Except as provided by subsection (b)(2), an extracurricular school activities budget shall not exceed 2% of the statewide average amount per pupil.
(2) If the sum of the district average amount per pupil and the extracurricular school activities budget as adopted in subsection (b)(1) is an amount greater than the statewide average per pupil, then the extracurricular school activities budget shall be the difference between the statewide average amount per pupil and the district average amount per pupil for such district.

(c) (1) Such resolution shall not be effective unless it is submitted to and approved by a majority of the qualified electors of the school district voting on the question at an election thereon. The resolution submitted to the qualified electors of the school district shall specify the maximum extracurricular school activities budget, which shall not exceed the amount
determined in subsection (b). If any district is authorized to adopt an extracurricular school activities budget under this section, but the board of such district chooses, in any school year, not to adopt such a budget or chooses, in any school year, to adopt such budget in an amount less than the amount stated in the resolution, such board of education may so choose. Whenever an initial resolution has been adopted under this subsection, and such resolution specified an amount less than the amount specified in the resolution, the board of the district may adopt one or more subsequent resolutions under the same procedure as provided for the initial resolution and subject to the same conditions, and shall be authorized to increase the amount as specified in any such subsequent resolution. Any amount specified in a subsequent resolution or in subsequent resolutions shall be limited so that the sum of the percentage authorized in the initial resolution and the amount authorized in any subsequent resolution is not in excess of the amount determined in subsection (b). If the resolution is not approved by a majority of the voters voting on the question at the election thereon, no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(2) The authority to adopt an extracurricular school activities budget granted by the resolution to a school district shall expire five years from the date of the election in which the resolution was approved by the majority of the qualified electors of the school district voting on the question at the election thereon. Upon expiration, no school district shall levy a tax under subsection (h) unless a new resolution has been approved at an election in accordance with this subsection.

(d) Any election called pursuant to this section shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto, for the noticing, calling and holding of elections upon the question of issuing bonds under the general bond law. Such election may be conducted in the manner provided by the mail ballot act.

(e) (1) There is hereby established in every district that adopts an extracurricular school activities budget a fund which shall be called an extracurricular school activities fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.

(2) Amounts in the extracurricular school activities fund may be expended for the purpose of funding the cost of providing extracurricular school activities in the district which are voluntary activities sponsored by the school and are not required by state law to be provided in accredited schools. Extracurricular school activities include, but are not limited to, preparation for and involvement in public performances, contests, athletic competitions, demonstrations, displays and club activities.

(3) Any balance remaining in the extracurricular school activities fund at the end of the school year shall be carried forward into that fund.
for succeeding school years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the extracurricular school activities budget of such school district, the amounts credited to and the amount on hand in the extracurricular school activities fund, and the amount expended therefrom shall be included in the annual extracurricular school activities fund budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

(f) Each school year, the state board shall determine the statewide average amount per pupil as follows:

(1) Determine the general fund budgets for all districts for the preceding school year.
(2) Determine the local option budgets for all districts for the preceding school year.
(3) Determine the enrollment of pupils in all districts for the preceding school year.
(4) Divide the sum of paragraphs (1) and (2) by paragraph (3). The result is the statewide average amount per pupil.

(g) Each school year for a district, the state board shall determine the district average amount per pupil as follows:

(1) Determine the general fund budget for the district for the preceding school year.
(2) Determine the local option budget for the district for the preceding school year.
(3) Determine the enrollment of pupils in the district for the preceding school year.
(4) Divide the sum of paragraphs (1) and (2) by paragraph (3). The result is the district average amount per pupil for such district.

(h) (1) The board of a district that has adopted an extracurricular school activities budget may levy an ad valorem tax on the taxable tangible property of the district for the purpose of financing that portion of the district's extracurricular school activities budget which is not financed from any other source provided by law and for the purpose of paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the district.
(2) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purposes of paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the district, shall be deposited in the extracurricular school activities fund of
the district.

Sec. 2. This act shall take effect and be in force from and after its
publication in the statute book.