

## SENATE BILL No. 81

By Committee on Education

1-19

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AN ACT concerning school districts; providing for capital outlay state aid.

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

Section 1. (a) In each school year, each school district that has levied a capital outlay tax under authority of K.S.A. 72-8801, and amendments thereto, is eligible for entitlement to an amount of capital outlay state aid. Entitlement of a school district to capital outlay state aid shall be determined by the state board of education as provided in this subsection. The state board shall:

(1) Determine the amount of the assessed valuation per pupil in the preceding school year of each school district in the state;

(2) rank the school districts from low to high on the basis of the amounts of assessed valuation per pupil determined under (1);

(3) identify the amount of the assessed valuation per pupil located at the 75th percentile of the amounts ranked under (2);

(4) divide the assessed valuation per pupil of the school district in the preceding school year by the amount identified under (3);

(5) subtract the ratio obtained under (4) from 1.0. If the resulting ratio equals or exceeds 1.0, the eligibility of the school district for entitlement to capital outlay state aid shall lapse. If the resulting ratio is less than 1.0, the district is entitled to receive capital outlay state aid in an amount which shall be determined by the state board by multiplying the amount of the proceeds of the capital outlay tax levied in the school year by such ratio. The product is the amount of capital outlay state aid the school district is entitled to receive for the school year.

(b) If the amount of appropriations for capital outlay state aid is less than the amount each school district is entitled to receive for the school year, the state board shall prorate the amount appropriated among the school districts in proportion to the amount each school district is entitled to receive.

(c) Payments of capital outlay state aid shall be distributed to school districts at a time to be determined by the state board. The state board shall certify to the director of accounts and reports the amount due each school district, and the director of accounts and reports shall draw a war-

1 rant on the state treasurer payable to the treasurer of the district. Upon  
2 receipt of the warrant, the treasurer of the school district shall credit the  
3 amount thereof to the capital outlay fund of the school district to be used  
4 for the purposes of such fund.

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

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