

SENATE BILL No. 442

By Committee on Education

1-24

AN ACT concerning taxing subdivisions of the state; relating to employee benefits contribution funds; amending K.S.A. 12-16,102 and repealing the existing section.

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

Section 1. K.S.A. 12-16,102 is hereby amended to read as follows: 12-16,102. (a) Except as provided in this section, "taxing subdivision" means any city, county, township or other political subdivision of the state of Kansas having authority to levy taxes on taxable tangible property. A community college district shall not be considered a taxing subdivision for the purpose of this section. ~~A school district shall not be considered a taxing subdivision for the purpose of this section except that any school district operating a public library pursuant to K.S.A. 72-1623, and amendments thereto, for that purpose, shall be considered a taxing subdivision for the purpose of this section.~~

(b) Any taxing subdivision may create and establish employee benefits contribution funds for (1) the taxing subdivision or (2) any political subdivision for which a tax is levied by such taxing subdivision for the purpose of paying the employer's share of any employee benefits, exclusive of any salaries, wages or other direct payments to such employees, as may be prescribed in the ordinance or resolution of the governing body creating such funds. The taxing subdivision may receive and place in such funds any moneys from any source whatsoever which may be lawfully utilized for the purposes stated in the ordinance or resolution creating such funds, including the proceeds of tax levies authorized by law for such purposes.

(c) The governing body of any taxing subdivision having established employee benefits funds under subsection (b) is hereby authorized to levy an annual tax upon all taxable tangible property within the taxing subdivision in an amount determined by the governing body to be necessary for the purposes for which such funds were created and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Taxes levied pursuant to this subsection shall be in addition to all other taxes authorized or limited by any other provisions of law. For the purposes of this subsection, employee benefits shall include, but not be limited

1 *to, social security, workers compensation, unemployment compensation,*
2 *health insurance and retirement benefits.*

3 Sec. 2. K.S.A. 12-16,102 is hereby repealed.

4 Sec. 3. This act shall take effect and be in force from and after its
5 publication in the statute book.

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