

MINUTES OF THE House COMMITTEE ON Ways and Means

The meeting was called to order by Bill Bunten at _____
Chairperson

8:00 a.m./p.m. on Friday, March 29, 1985 in room 514-S of the Capitol.

All members were present except:

Committee staff present:

Gloria Timmer	-	Legislative Research
Laura Howard	-	Legislative Research
Jim Wilson	-	Revisor's Office
Sharon Schwartz	-	Administrative Aide
Nadine Young	-	Committee Secretary

Conferees appearing before the committee:

None
Others present (Attachment 1)

Chairman Bunten called the meeting to order at 8:05.

Committee continued with consideration of subcommittee reports, SB 88

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION, Section 7 (Attachment 2)

Representative Rolfs reported on this section. House subcommittee concurred with the recommendations of the Senate. Representative moved for adoption of the report. Representative Wisdom seconded. Motion carried.

DEPARTMENT OF EDUCATION (Attachment 3)

Representative Wisdom presented the FY 1985 report. House subcommittee made several adjustments. Representative Wisdom moved for adoption of the report. Seconded by Representative Rolfs. Motion carried.

Representative Fuller reported on the FY 1986 (Attachment 4).

Representative Wisdom presented a Minority Report which relates to preschool education programs. His report proposes an additional \$320,000 in special education categorical aid for preschool programs.

Chairman brought up for discussion, Item #8 of the Majority Report which appropriates \$655,641 for state aid to school districts for inservice education program. He commented that this program falls in the same group as other new programs that have not been funded before, and we need to see where we are at the end of the session, financially. He therefore, offered a motion that this amount be reduced to \$25,000 and reconsider again at the end of the session. Seconded by Representative Hoy. Motion carried.

Representative Wisdom moved that the Minority Report be adopted. Seconded by Representative Helgerson. The motion, for voting purposes, was divided into two parts. The first part of the motion is to reinsert language that would permit handicapped 4-year olds to be counted as .5 for purposes of funding, and the appropriation of \$293,760 be approved. The motion failed.

On the motion to appropriate an additional \$320,000 in special education categorical aid for preschool programs, the motion failed.

Representative Chronister commented that Item #3 on page 4 of the Majority Report, there appears to be a conflict in the intentions of the subcommittee. She offered a motion that the second paragraph of Item #3 be removed from the report. Seconded by Representative Turnquist. The motion carried.

Representative Mainey called the committee's attention to Item #7 of the Senate recommendations that refers to bilingual education. Since the Governor recommended \$107,000 more than the Department's request, he asked if more information was submitted that caused the Governor to recommend the increase. Representative Heinemann responded that there is a bill pending that deals with this matter.

Representative Fuller moved that the subcommittee report, as amended, be adopted. Seconded by Representative Chronister. Motion carried.

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Ways and Means,
room 514-S, Statehouse, at 8:00 a.m./~~p.m.~~ on Friday, March 29, 19 85

SCHOOL FOR THE VISUALLY HANDICAPPED, Section 4 - SB 88 (Attachment 5)
Representative Duncan presented the subcommittee report. Representative Shriver presented a Minority Report which concurs with the House Subcommittee recommendations except for the proposed salary increases for instructional and dormitory teachers. The Minority Report recommends that those salaries be increased by 7.5% above the current year funding level. Representative Shriver moved that the Minority Report be adopted and Representative Wisdom seconded. The motion failed.

Representative Duncan moved that the Subcommittee Report be adopted. Seconded by Representative Ott. Motion carried.

SCHOOL FOR THE DEAF, Section 5 - SB 88 (Attachment 6)
Representative Duncan presented the subcommittee report. Attention was called to Item #4 on page 3 which adds funding for one full-time dormitory teacher position. Subcommittee feels that this matter should be addressed next year and position added at that time to allow for full coverage on all floors of the dormitory.

After considerable discussion, consensus of opinion was that the potential risks in the present situation should be addressed now. Representative Heinemann moved to add additional funding to bring the total to four (4) positions at the School for the Deaf. Representative Hoy seconded. Motion carried.

Representative Duncan moved that the Subcommittee Report, as amended, be adopted. Seconded by Representative Ott. Motion carried.

DEPARTMENT OF REVENUE - SCHOOL DISTRICT INCOME TAX REBATE, Section 3 - SB 88
Representative Lowther reported on this section (Attachment 7). House Subcommittee concurs with Senate recommendations. Representative Lowther moved for adoption of the report. Seconded by Representative Hoy. Motion carried.

PUBLIC TELEVISION BOARD, Section 8 - SB 88 (Attachment 8)
Representative Fuller presented the report. Representative Duncan offered an amendment relating to Item 3, page 3, relative to imposition of an excise tax on subscribers of cable television services. His motion is to clarify language that would make certain that administration of the excise tax would come out of this fund, and not state general fund moneys. Seconded by Representative Ott. Motion carried.

Representatives Hoy and Louis requested to be recorded as voting "no" on the excise tax.

Representative Fuller moved that the subcommittee report, as amended, be adopted. Seconded by Representative Wisdom. Motion carried.

Representative Chronister moved that SB 88, as amended, be reported favorable for passage. Seconded by Representative Heinemann. Motion carried.

Chair recognized Representative Miller, who expressed concern relating to the State Conservation Commission subcommittee report that was approved by this committee on March 28, 1985. He subsequently offered a motion that this committee be allowed to reconsider action taken on the \$500,000 appropriation for the Water Resources cost/share program. Representative Louis seconded. Motion carried.

Representative Miller then offered a substitute motion that SB 87 be amended to delete the \$500,000 appropriation for the State targeted cost/share program, and also any appropriation that may be included for state aid for special projects. Seconded by Representative Hoy. Motion carried.

Representative Chronister moved that SB 87, as amended, be recommended favorable for passage. Representative Louis seconded. Motion carried.

Meeting adjourned at 10:00 a.m.

1985
GUESTS

Date 3-29-85

Name	Address	Representing
Mark Callan	Topeka	AST
D. L. Smith	Topeka	KSDA
A. M. Brown	"	KSDA
Lorothy Lake Jellen	St Marys	USD 321
John M. Anderson	Topeka	KTWK-TV
Robert H. Tuzzy	K.C.	KOPT
Cheryl Partridge	Wichita	KPTS
Spunta Hine	Piercerville	KANZ-FM
Judith Seligson	Piercerville	KANZ-FM
Melanie Miller	Hays	Public Library
Don MASONI	Emporia	Public Library
Duane F. Johnson	Topeka	State Library
Ann Burnett	Topeka	USD 501 ^H
Bob Wittman	Topeka	USD 501
Bill Curtis	Topeka	KASB
Anna Lehman	Hepp	FHSA
Craig Grant	Lawrence	K-NEA
Kirby J. Stegman	Mayetta	Div. of Budget
John M. Toland	Oshtemo	AJEC
Pick Koerth	Topeka	Budget

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SUBCOMMITTEE REPORT

Agency: Advisory Council for Vocational Education

Bill No. 88

Bill Sec. 7

Analyst: Rampey

Analysis Pg. No. 285

Budget Pg. No. 3-97

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
State Operations:			
All Funds	\$ 130,564	\$ 126,581	\$ (9,000)
State General Fund	—	—	—
F.T.E. Positions	2.0	2.0	—

Senate Subcommittee Recommendations

FY 1985. The Subcommittee concurs with the Governor's recommendation of \$120,771.

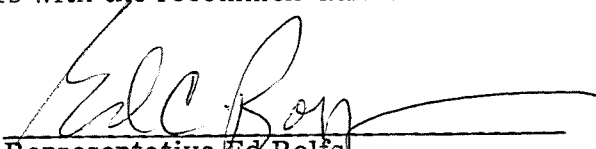
FY 1986. The Subcommittee concurs with the Governor's recommendation of \$126,581.

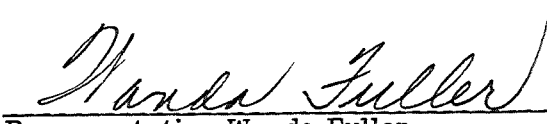
Senate Committee Recommendation

The Senate Committee recommends the deletion of \$9,000 in FY 1986 for the compensation and travel expenses of Council members. The reduction is due to a change in Council membership from 24 to 13 members, as provided for by 1985 S.B. 124 which has been signed by the Governor.

House Subcommittee Recommendations

The House Subcommittee concurs with the recommendations of the Senate.


 Representative Ed Rolfs
 Subcommittee Chairman


 Representative Wanda Fuller


 Representative Bill Wisdom

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SUBCOMMITTEE REPORT

Agency: Department of Education Bill No. 161 Bill Sec. New

Analyst: Rampey Analysis Pg. No. 266 Budget Pg. No. 3-5

<u>Expenditure Summary</u>	<u>Agency Req. FY 85</u>	<u>Governor's Rec. FY 85</u>	<u>Subcommittee Adjustments</u>
<u>All Funds:</u>			
State Operations	\$ 6,899,836	\$ 6,880,999	\$ 15,686
Aid to Local Units	649,840,182	647,278,678	(30,521)
Other Assistance	6,477,646	6,477,646	—
TOTAL	<u>\$662,857,664</u>	<u>\$660,637,323</u>	<u>\$ (14,835)</u>
<u>State General Fund:</u>			
State Operations	\$ 3,818,869	\$ 3,807,979	\$ 15,686
Aid to Local Units	578,019,828	575,818,324	(30,521)
Other Assistance	152,646	152,646	—
TOTAL	<u>\$581,991,343</u>	<u>\$579,778,949</u>	<u>\$ (14,835)</u>
F.T.E. Positions	174.0	174.0	—

Senate Subcommittee Recommendations

FY 1985. The Subcommittee concurs with the recommendations of the Governor with the following exceptions:

1. Add \$15,686 to the FY 1985 appropriation from the State General Fund for salaries and wages. The amount is for accumulated annual and sick leave for three employees, one who retired in February and two who will retire on March 18.
2. Delete \$18,905 for Washburn University credit hour state aid. The deletion would have the effect of reducing the appropriation for credit hour aid to \$3,481,095 and is the result of revised enrollment estimates made by Washburn University.
3. Delete \$11,616 for Washburn University out-district state aid. The deletion would have the effect of reducing the appropriation for out-district aid to \$640,948 and is the result of revised enrollment estimates made by Washburn University.
4. Authorize the reappropriation of unspent funds from FY 1985 to FY 1986 for the Washburn University State Aid for Off-Campus Work-Study Program. University officials estimate that, of the \$19,178 appropriated from the State General Fund for the program during the current year, \$12,000 will be spent. The Subcommittee recommends that the balance remaining be reappropriated and added to the amount appropriated for FY 1986.
5. Amend Section 51(a) of Chapter 23 of the 1984 Session Laws of Kansas to delete the proviso limiting expenditures for state aid payments for special education teaching units to \$61,173,165. The effect of the Subcommittee's recommendation would be to permit the expenditure of \$570,435 in savings

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from special education transportation costs for special education teaching unit reimbursement. The Subcommittee recommends that the shift be made because the number of special education teaching units is greater than had been estimated. The Subcommittee's recommendation does not change the total amount appropriated for special education in the current year (\$70,703,165).

6. Take no action to provide for the redistribution to school districts of approximately \$1.8 million in school district equalization aid distributed to the Shawnee Mission School District during the current year. The law requires the State Board of Education to make monthly aid payments to school districts from September through January on the basis of what the district received the prior year. Because aid to the Shawnee Mission School District will decrease substantially from what it was the prior year, the district must return money it receives in FY 1985 that is in excess of that to which it is entitled. Under existing law and based upon state accounting procedures, that money (approximately \$1.8 million) will lapse into the State General Fund at the end of FY 1985.

Senate Committee Recommendations

The Senate Committee concurs with the recommendations of the Subcommittee.

<u>Expenditure Summary</u>	<u>Senate Adjustments</u>	<u>Senate Rec. FY 85</u>	<u>House Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 15,686	\$ 6,896,685	\$ (105,924)
Aid to Local Units	(30,521)	647,248,157	2,374,445
Other Assistance	—	6,477,646	—
TOTAL	<u>\$ (14,835)</u>	<u>\$660,622,488</u>	<u>\$ 2,268,521</u>
State General Fund:			
State Operations	\$ 15,686	\$ 3,823,665	\$ (63,241)
Aid to Local Units	(30,521)	575,787,803	(285,217)
Other Assistance	—	152,646	—
TOTAL	<u>\$ (14,835)</u>	<u>\$579,764,114</u>	<u>\$ (348,458)</u>
F.T.E. Positions	—	174.0	—

House Subcommittee Recommendations

FY 1985. The House Subcommittee concurs with the recommendations of the Senate, with the following exceptions:

1. Delete \$15,686 from the State General Fund for accumulated annual and sick leave for three employees who have retired. It is the Subcommittee's intent that the accumulated annual and sick leave be paid for from savings in salaries and wages during the current year.

2. Delete \$285,217 in special education categorical aid and amend Section 51(a) of Chapter 23 of the 1984 Session Laws of Kansas to increase the proviso limiting expenditures for state aid payments for special education teaching units from \$61,173,165 to \$61,458,383, an increase of \$285,218. The increase is half of \$570,435 that was saved from special education transportation costs during the current year. The Senate recommended that the entire amount of the savings be shifted to special education teaching unit reimbursement because the number of teachers during the current year is greater than had been expected. It is the Subcommittee's opinion, however, that the 1984 Legislature appropriated an amount for FY 1985 that was adequate to fund 95 percent of special education excess costs based upon the best estimates that were available at the time. The Subcommittee's recommendation is a compromise between spending all of the savings during the current year and spending none and would permit funding of excess costs at approximately the 94.5 percent level. The Subcommittee recommends that the remaining savings of \$285,217 be reappropriated to FY 1986.
3. Add \$10,000 from the State General Fund for contractual services. On March 13, the State Department of Education notified the Subcommittee that the attorney who was assigned by the Attorney General to defend the State Board of Education in the case Brown, et al. v. Topeka Board of Education, et al. is now in private practice. Because of the attorney's expertise in the case, the Board of Education prefers to continue to work with him rather than work with a new attorney. Therefore, the State Board is requesting a total of \$10,000 in FY 1985 and \$5,000 in FY 1986 to pay for contracts for legal services. (The amount requested for FY 1985 includes \$2,000 to be paid to the Board's regular attorney whose workload will also increase as a result of the Brown case.) The Subcommittee notes that the amount paid to the attorney who formerly worked for the Attorney General is entirely due to circumstances resulting from the Brown case and is not an amount to be built into the State Department's budget for subsequent years.
4. Reduce other operating expenditures for the current year by \$100,238, of which \$57,555 would be from the State General Fund and \$42,683 would be from other funds. The reductions are the result of identifying savings during the current year and would be reappropriated to FY 1986.
5. Increase the expenditure limitations on three federal funds by the following amounts:
 - a. Elementary and Secondary School Aid Fund from \$26,295,000 to \$27,854,470 (increase of \$1,559,470).
 - b. Education of Handicapped Children Fund from \$11,229,430 to \$12,169,219 (increase of \$939,789).
 - c. Educational Research Grants and Projects Fund from \$750,000 to \$910,403 (increase of \$160,403).

The increases are the result of the State Department receiving more federal funding during the current year than had been expected.

SUBCOMMITTEE REPORT

Agency: Department of Education Bill No. 88 Bill Sec. 6
 Analyst: Rampey Analysis Pg. No. 266 Budget Pg. No. 3-5

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 7,458,168	\$ 7,209,470	\$ (39,663)
Aid to Local Units	746,501,863	730,062,071	(32,337,310)
Other Assistance	7,272,000	7,252,486	—
TOTAL	<u>\$761,232,031</u>	<u>\$744,524,027</u>	<u>\$ (32,376,973)</u>
State General Fund:			
State Operations	\$ 4,138,168	\$ 4,066,898	\$ (39,663)
Aid to Local Units	669,624,363	653,184,571	(32,337,310)
Other Assistance	172,000	152,486	—
TOTAL	<u>\$673,934,531</u>	<u>\$657,403,955</u>	<u>\$ (32,376,973)</u>
F.T.E. Positions	180.0	178.0	—

Senate Subcommittee Recommendations

FY 1986. The Senate Subcommittee concurs with the Governor's recommendations with the following exceptions:

1. Add \$14,000 from the State General Fund for the purchase of four memory typewriters, three regular typewriters, and one microcomputer and accessories.
2. Delete \$75,000 from the State General Fund (out of \$150,000) for the Summer Academy for High Achieving Students and appropriate the remaining \$75,000 as a line item appropriation with the proviso that the State Board of Education enter into a contract with Fort Hays State University to provide the program.
3. Add \$18,837 in salaries and wages and \$2,500 for other operating expenses from the State General Fund for a .5 F.T.E. position in the area of school accreditation. The funding would replace fee funds currently transferred from the budget of the Consumer Credit Commissioner used to pay half of the salary of an Education Program Specialist who works part-time in the area of economic and consumer education and part-time in the area of school accreditation. H.B. 2036, which contains the budget of the Consumer Credit Commissioner and is currently in the Senate Ways and Means Committee, provides for the transfer of \$65,000 to Kansas State University for consumer education programs and makes no money available to the State Department of Education for these programs. The Commissioner of Education concurs with the recommendation contained in H.B. 2036 and wants to use the Education Program Specialist full-time in the area of school accreditation. The Subcommittee's recommendation would accomplish that purpose by funding the portion of the salary that would be unfunded if H.B. 2036 passes in its present form.

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4. Delete \$30.3 million from the State General Fund in general state aid to school districts. The effect of the Subcommittee's deletion is to recommend \$442,056,000 in general state aid.
5. Delete \$613,760 from the State General Fund for preschool programs for handicapped four-year old children. The deleted funding consists of \$293,760 recommended by the Governor to count handicapped children each as .5 F.T.E. student for purposes of funding under the School District Equalization Act and an additional amount of \$320,000 in categorical aid for preschool special education programs.
6. Delete \$1,625,188 from the State General Fund for special education state aid. The deletion is the result of recalculating the "excess cost" of special education aid at the 95 percent level based upon budget per pupil limitations of 104 percent to 108 percent, as contained in H.B. 2144, as amended. The total amount recommended by the Subcommittee is \$76,385,821.

In addition, the Subcommittee recommends that K.S.A. 72-978 be amended to provide that paraprofessionals used in the special education categories of gifted, learning disabled, educable mentally handicapped, speech-language, school psychologists, school social workers, and adaptive physical education (categories as defined in the State Plan for Special Education) be counted as .25 F.T.E. special teacher instead of .5 F.T.E. special teacher.

The Subcommittee further recommends that the State Board of Education amend the State Plan for Special Education to redefine the population to be served in the area of "Personal and Social Adjustment" to "Seriously Emotionally Disturbed."

7. Delete \$107,500 from the State General Fund for bilingual education. The effect of the Subcommittee's recommendation is to recommend \$645,000 for the Bilingual Education Program which would fund the program at the current statutory maximum of \$150 per student, not \$175 as recommended by the Governor.
8. Delete \$842,160 from the State General Fund for community college credit hour aid. The effect of the Subcommittee's recommendation is to delete funding that is the consequence of the Governor's recommended rate increase.
9. Delete \$254,612 from the State General Fund for community college out-district state aid. The Subcommittee's recommendation is based on current rates for out-district state aid, not the increased amount recommended by the Governor.
10. Delete \$485,881 from the State General Fund for Washburn University credit hour aid. The deletion is the result of using current rates for credit hour aid instead of increased rates recommended by the Governor and of using a revised number of eligible hours provided by Washburn University.

In addition, the Subcommittee recommends the introduction of legislation that would provide for the payment of credit hour state aid to Washburn

University for junior, senior, and graduate level courses at 1.25 times the rate for undergraduate courses.

11. Delete \$61,725 from the State General Fund for Washburn University out-district state aid. The reduction is the result of using the current rate for out-district state aid and of using a lower estimate of the number of eligible hours provided by the University.
12. Amend S.B. 88 to appropriate funds to the State Department of Education in the categories of salaries and wages and other operating expenditures.

Senate Committee Recommendation

The Senate Committee concurs with the recommendations of the Subcommittee with the following exception:

1. Delete item 6 of the Subcommittee report.

Senate Committee of the Whole Recommendation

The Senate Committee of the Whole concurs with the recommendations of the Senate Committee, with the following exception:

1. Delete \$1,625,188 from the State General Fund for special education state aid. The deletion is the result of recalculating the "excess cost" of special education at the 95 percent level based upon budget per pupil limitations of 104 percent to 108 percent, as contained in H.B. 2144, as amended. The total amount recommended by the Senate Committee of the Whole is \$76,385,821.

<u>Expenditure Summary</u>	<u>Senate Adjustments</u>	<u>Senate Rec. FY 86</u>	<u>House Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ (39,663)	\$ 7,143,366	\$ (55,738)
Aid to Local Units	(33,962,498)	696,099,573	(1,305,342)
Other Assistance	—	7,252,486	—
TOTAL	<u><u>\$(34,002,161)</u></u>	<u><u>\$710,495,425</u></u>	<u><u>\$(1,361,080)</u></u>
State General Fund:			
State Operations	\$ (39,663)	\$ 4,027,235	\$ (13,055)
Aid to Local Units	(33,962,498)	619,222,073	(1,305,342)
Other Assistance	—	152,486	—
TOTAL	<u><u>\$(34,002,161)</u></u>	<u><u>\$623,401,794</u></u>	<u><u>\$(1,318,397)</u></u>
F.T.E. Positions	—	178.0	—

House Subcommittee Recommendations

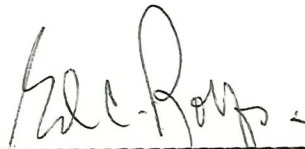
FY 1986. The House Subcommittee concurs with the recommendations of the Senate, with the following exceptions:

1. Delete \$14,000 from the State General Fund for the purchase of four memory typewriters, three regular typewriters, and one microcomputer and accessories.
2. Add \$123,500 from the State General Fund for the purchase of a double head press, two central recording units, and word processing equipment. Part of the cost of purchasing the equipment is to be paid from money received from trading in old equipment.
3. Delete \$70,000 from the State General Fund for the Summer Academy for High Achieving Students and designate the remaining \$5,000 to be used by the State Department to refine program plans for resubmission to the 1986 Legislature. The Subcommittee's recommendation is at the request of the State Board of Education pursuant to a recommendation adopted by the Board March 12.

The Subcommittee notes that the Senate recommended that the Summer Academy for High Achieving Students be provided by Fort Hays State University and encourages the Subcommittee reviewing the Fort Hays State University budget to evaluate the University's proposal to offer the program and consider funding it on a pilot basis.

4. Add \$5,000 from the State General Fund for contracts for legal services. As noted in its report for FY 1985, the Subcommittee is recommending that additional funding be made available at the State Board's request to pay for legal services in connection with the case Brown, et al. v Topeka Board of Education et al. It is not the Subcommittee's intention that this additional funding for legal services become part of the State Department's budget base for subsequent years.
5. Delete \$100,238 for other operating expenditures, of which \$57,555 would be from the State General Fund and \$42,683 would be from other funds. This is the amount of savings deleted by the Subcommittee from the State Department's FY 1985 budget. It is the Subcommittee's intention that money saved during the current year should be deleted from the agency's budget base in subsequent years.
6. Add a proviso to the appropriation for special education limiting the amount that may be used for teaching unit distributions to \$66,855,821. S.B. 88, as recommended by the Senate, would appropriate \$76,385,821 for special education to fund excess costs at the 95 percent level. The appropriation is comprised of \$9,530,000 for transportation reimbursements and \$66,855,821 for special education teacher distributions at an estimated \$12,022 per teaching unit. The Subcommittee's recommendation would follow the practice established by the 1984 Legislature of attaching a proviso to the appropriation so that the amount available for teaching unit distributions cannot exceed the amount estimated at the time the appropriation was made.

7. Delete \$500,000 for regular transportation aid. The effect of the Subcommittee's action is to recommend \$42,328,475 for transportation aid, an increase of 5.3 percent over the Governor's recommendation for the current year. The Subcommittee notes that the estimate for the current year (\$40,214,530) was revised downward from an earlier estimate and that unaudited preliminary figures indicate that actual transportation expenditures in FY 1985 may be slightly lower than the revised figure. In short, the Subcommittee finds no reason to expect that transportation costs will increase 6.5 percent from FY 1985 to FY 1986, as requested by the State Department and recommended by the Governor, when the actual increase from FY 1984 to FY 1985 (based upon preliminary figures for FY 1985) is slightly under 6.0 percent. The Subcommittee notes also that the State Department's estimates for transportation have tended to be high: in FY 1984, actual expenditures were \$742,000 less than what was appropriated and for FY 1985, preliminary figures are \$1,048,450 less than what was originally appropriated and an estimated \$227,530 less than the State Department's revised estimate.
8. Delete \$805,342 for inservice education aid. The effect of the Subcommittee's adjustment is to recommend \$655,641 in state aid to school districts for inservice education programs.
9. The Subcommittee acknowledges the work of the Kansas Association of Special Education Administrators, who, in response to a request from the 1984 Legislature, have made a series of recommendations, including proposals affecting special education categories and categorical aid distributions. These recommendations are being reviewed by legislators this Session and already have stimulated discussion and debate regarding specific aspects of the proposal. The Subcommittee commends the special education administrators for their efforts and recommends that the State Board of Education review the Association's proposals carefully so that special education personnel, the State Board, legislators, and other interested parties may work together to address problems of mutual concern.



Representative Ed Rolfs,
Subcommittee Chairman



Representative Wanda Fuller

Representative Bill Wisdom

MINORITY REPORT

I support the recommendations of the Subcommittee, except that I believe the Subcommittee failed to address the needs of handicapped preschool children who would benefit from special education programs.

It is true that school districts offering preschool special education programs already qualify to receive special education categorical aid. But I believe students in those programs also should be counted in determining each district's funding under the School District Equalization Act (SDEA). To exclude them from the formula disregards the cost to the districts of providing these special programs and fails to assist districts in addressing the needs of handicapped children at as early an age as possible.

Therefore, I urge the Conference Committee considering H.B. 2144 (the school finance bill) to reinsert language that would permit handicapped four year old children each to be counted as .5 pupil for purposes of funding under the SDEA. I also ask that S.B. 88 be amended to add \$293,760 for preschool programs to the amount appropriated for general state aid to school districts and to appropriate an additional \$320,000 in special education categorical aid for preschool programs.



Representative Bill Wisdom

SUBCOMMITTEE REPORT

Agency: School for the Visually Handicapped Bill No. 88 Bill Sec. 4
 Analyst: Holt Analysis Pg. No. 253 Budget Pg. No. 3-93

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
<u>All Funds:</u>			
State Operations	\$ 2,375,626	\$ 2,045,546	\$ 460
Capital Improvements	336,302	65,000	—
TOTAL	<u>\$ 2,711,928</u>	<u>\$ 2,110,546</u>	<u>\$ 460</u>
<u>State General Fund:</u>			
State Operations	\$ 2,321,868	\$ 1,991,788	\$ (4,540)
Capital Improvements	—	—	—
TOTAL	<u>\$ 2,321,868</u>	<u>\$ 1,991,788</u>	<u>\$ (4,540)</u>
F.T.E. Positions	94.5	85.0	—

Agency Request/Governor's Recommendation

The agency requests FY 1986 operating expenditures of \$2,375,626, to include \$1,988,280 for salaries and wages and \$387,346 for other operations. The School anticipates financing of \$2,321,868 from the State General Fund, \$32,858 from federal funds, and \$20,900 from other sources. An addition of 11.0 F.T.E. positions is requested — a personnel management specialist, four dormitory teachers, an early childhood specialist, two nurses, one activity therapist, and two activity therapist aides.

The Governor recommends FY 1986 operating expenditures of \$2,045,546, to include \$1,723,546 for salaries and wages and \$322,000 for other operations. The Governor recommends financing agency operations with \$1,991,788 from the State General Fund, \$32,858 from federal funds, and \$20,900 from other sources. An addition of 1.5 F.T.E. positions — a part-time personnel management specialist to be shared with the School for the Deaf, and a full-time dormitory teacher — is recommended.

Senate Subcommittee Recommendations

FY 1985. The Senate Subcommittee concurs with the Governor's recommendations.

FY 1986. The Senate Subcommittee concurs with the Governor's recommendations with the following adjustments:

1. Addition of \$460 from the State General Fund for shift differential expenditures (Administration).
2. Reduction of \$5,000 from the State General Fund for utilities expenditures and a commensurate increase of \$5,000 to the General Fees Fund. The

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School intends to enter into an agreement with Wyandotte County Special Education Cooperative, pending Kansas State Board of Education approval. This agreement would allow the School and the cooperative to use Irwin Dormitory, which is presently unoccupied, to provide various evaluation, speech, cognitive development and educational services to preschool handicapped students. As part of the agreement, the cooperative would pay a portion of the utilities expenditures requested and recommended for FY 1986.

Senate Committee Recommendation

The Senate Committee concurs with the Subcommittee's recommendations for FY 1985 and FY 1986.

House Subcommittee Recommendation

<u>Expenditure Summary</u>	<u>Senate Adjustments</u>	<u>Senate Recommend.</u>	<u>House Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 460	\$ 2,046,006	\$ (37,695)
Capital Improvements	—	65,000	(40,152)
TOTAL	<u>\$ 460</u>	<u>\$ 2,111,006</u>	<u>\$ (77,847)</u>
State General Fund:			
State Operations	\$ (4,540)	\$ 1,987,248	\$ (37,695)
Capital Improvements	—	—	—
TOTAL	<u>\$ (4,540)</u>	<u>\$ 1,987,248</u>	<u>\$ (37,695)</u>
F.T.E. Positions	—	85.0	—

FY 1985. The House Subcommittee concurs with the Senate recommendation.

FY 1986. The House Subcommittee concurs with the Senate with the following recommendations and adjustments, resulting in a reduction of \$37,695 from the State General Fund and \$40,152 from the State Institutions Building Fund:

1. Recommendation that the School for the Visually Handicapped and the School for the Deaf, in conjunction with the State Board of Education, investigate the possibility of establishing a special purpose school district to serve the two schools (e.g., USD 609 or alternative) or of contracting with one or more local school districts for educational services. The House Subcommittee had requested during the 1984 Session that such a study be completed and presented to the 1985 Legislature by January 14, 1985. However, the study was not conducted. Therefore, the House Subcommittee renews its request that a report addressing these issues be submitted to the 1986 Legislature on or before January 13, 1986.

2. Recommendation that the State Board of Education be requested to investigate the salary discrepancies between dormitory teachers and instructional teachers at both the School for the Visually Handicapped and the School for the Deaf. If the Special Committee on Ways and Means is directed to conduct an interim study on position reclassifications this summer, it is recommended that the Committee in its review of this issue and in cooperation with the Division of Personnel Services also investigate the salary discrepancies in the two state schools.
3. Reduction of \$40,475 from the State General Fund for the salary increase of instructional and dormitory teachers. The amount of \$44,138 for the salary increase, as recommended by the Subcommittee, represents a 5.0 percent increase above current year salary expenditures. This recommendation is consistent with the increase recommended for unclassified employees at the Regents' institutions. The Governor recommended, and the Senate concurred with, a 10.0 percent salary increase in FY 1986 for teachers at the School for the Visually Handicapped. However, it appears that teachers with comparable responsibilities in neighboring school districts will not be receiving such a large percentage increase in FY 1986. The Subcommittee believes that the recommended increase of 5.0 percent for teachers in the two state schools would probably exceed the increase that will be budgeted for teachers in surrounding local school districts.
4. Addition of \$3,500 (State General Fund) to augment contractual expenditures for services provided by Providence-St. Margaret's Hospital in Kansas City.
5. Reduction of \$720 to adjust for a miscalculation in recommended salary expenditures.
6. Deletion of \$152 for the sandblasting and painting of the swimming pool in Brighton Recreation Center. The Governor recommended \$10,000 for this purpose, but the Joint Committee on State Building Construction, with which the House Subcommittee concurs, recommended \$9,848.
7. Removal of \$40,000 to replace a telephone system. The Joint Committee on State Building Construction recommended that this project be referred to the Division of Information Systems and Communications for further evaluation. A letter to Dr. Russell Getter, in reference to this item, is attached with the Committee Report.



Representative Sandy Duncan
Subcommittee Chairman



Representative Bob Ott

JOSEPH C. HARDER
 SENATOR, TWENTY-FIFTH DISTRICT
 MOUNDRIDGE, KANSAS 67107



TOPEKA

SENATE CHAMBER

March 21, 1985

Dr. Russell Getter, Director
 Division of Information Systems and
 Communications
 Department of Administration
 Room 124-S
 State Office Building
 Topeka, Kansas 66612

Dear Dr. Getter:

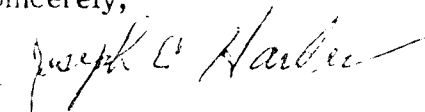
As Chairman of the Joint Committee on State Building Construction, I have been directed by the Joint Committee to request that your office review several telecommunications projects. These projects have been presented to the Joint Committee by various state agencies. The projects and agencies include the following:

School for the Visually Handicapped	\$ 40,000
Larned State Hospital	313,733
Kansas Technical Institute	160,000
Department of Human Resources — Wichita	106,000

I would like to request that your agency review the above projects in light of the recommendations of the Special Joint Subcommittee on Data Processing and Telecommunications. As you might remember, the major recommendations included that the state should become the owner of all building wiring, terminal equipment (principally telephone handsets), and cabling between buildings, but should lease switching equipment and services. Please inform the Joint Committee if the requested amounts are still accurate and reflect the policy decisions of the Special Joint Subcommittee.

I am hoping for an early reply from your office. Thank you for your assistance with this matter.


Sincerely,


 Senator Joseph C. Harder, Chairman
 Joint Committee on State Building
 Construction

JCH/pb

MINORITY REPORT

I concur with all of the House Subcommittee recommendations except for the proposed salary increases for instructional and dormitory teachers. I believe that those salaries should be increased by 7.5 percent above the current year funding level in an effort to narrow the blatant disparities between teachers' salaries at the School for the Visually Handicapped and at public schools in Kansas City, Kansas. For example, teachers with Bachelor's degrees and no prior teaching experience who are employed by the School for the Visually Handicapped will earn \$1,127 less in FY 1985 than their cohorts with the same qualifications at the Kansas City public schools. An increase of 7.5 percent, although probably greater than that offered to Kansas City public school teachers, would nonetheless represent a reduction of \$18,406 from the State General Fund below the Governor's recommendation which provides for a 10.0 percent increase.


Representative Jack Shriver

SUBCOMMITTEE REPORT

Agency: School for the Deaf Bill No. 88 Bill Sec. 5
 Analyst: Holt Analysis Pg. No. 257 Budget Pg. No. 3-1

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 4,850,735	\$ 4,289,643	\$ (26,335)
Capital Improvements	402,000	67,000	—
TOTAL	<u>\$ 5,252,735</u>	<u>\$ 4,356,643</u>	<u>\$ (26,335)</u>
State General Fund:			
State Operations	\$ 4,594,735	\$ 3,998,741	\$ (26,335)
Capital Improvements	—	—	—
TOTAL	<u>\$ 4,594,735</u>	<u>\$ 3,998,741</u>	<u>\$ (26,335)</u>
F.T.E. Positions	183.0	167.5	—

Agency Request/Governor's Recommendation

The School requests FY 1986 operating expenditures of \$4,850,735, to include \$4,042,845 for salaries and wages and \$807,890 for other operations. The School anticipates financing of \$4,594,735 from the State General Fund, \$186,000 from federal funds, and \$70,000 from other sources. An addition of 16.0 F.T.E. positions is requested — a personnel officer, nine dormitory teachers, four preschool teachers, and two preschool teacher aides.

The Governor recommends FY 1986 operating expenditures of \$4,289,643, to include \$3,542,277 for salaries and wages and \$747,366 for other operations. The Governor recommends financing agency operations with \$3,998,741 from the State General Fund, \$197,271 from federal funds, and \$93,631 from other sources. An addition of a .5 F.T.E. personnel management specialist position is recommended, to be shared with the School for the Visually Handicapped.

Senate Subcommittee Recommendations

FY 1985. The Senate Subcommittee recommends that \$24,624 from the State General Fund be reappropriated from FY 1985 to FY 1986 to reflect the following current year adjustments:

1. Reduction of \$30,747 for utilities expenditures (Supportive Services).
2. Addition of \$6,123 for operating expenditures that were originally budgeted for FY 1985 but recommended for deletion by the Governor. Expenditures to date appear to warrant the reinstatement of the following: \$280 for utilities in the superintendent's residence, \$4,700 for professional and scientific supplies (Instructional Services), and \$1,143 for maintenance materials, supplies, and parts (Supportive Services).

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FY 1986. The Senate Subcommittee concurs with the Governor's recommendations with the following adjustment:

1. Reduction of \$26,335 for utilities expenditures (Supportive Services).

Senate Committee Recommendation

The Senate Committee concurs with the Subcommittee's recommendations for FY 1985 and FY 1986.

House Subcommittee Recommendation

<u>Expenditure Summary</u>	<u>Senate Adjustments</u>	<u>Senate Recommend.</u>	<u>House Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ (26,335)	\$ 4,263,308	\$ (92,195)
Capital Improvements	—	67,000	17,000
TOTAL	<u>\$ (26,335)</u>	<u>\$ 4,330,308</u>	<u>\$ (75,195)</u>
State General Fund:			
State Operations	\$ (26,335)	\$ 3,972,406	\$ (92,195)
Capital Improvements	—	—	—
TOTAL	<u>\$ (26,335)</u>	<u>\$ 3,972,406</u>	<u>\$ (92,195)</u>
F.T.E. Positions	—	167.5	1.0

FY 1985. The House Subcommittee concurs with the Senate's recommendations for FY 1985.

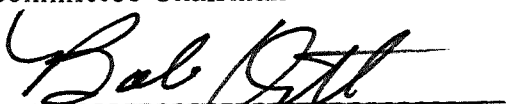
FY 1986. The House Subcommittee concurs with the Senate's recommendation for FY 1986 with the following recommendations and adjustments, resulting in a reduction of \$92,195 from the State General Fund and an addition of \$17,000 to the State Institutions Building Fund:

1. Recommendation that the School for the Deaf and the School for the Visually Handicapped, in conjunction with the State Board of Education, investigate the possibility of establishing a special purpose school district to serve the two schools (e.g., USD 609 or alternative) or of contracting with one or more local school districts for educational services. The House Subcommittee had requested during the 1984 Session that such a study be completed and presented to the 1985 Legislature by January 14, 1985. However, this study was not conducted. Therefore, the House Subcommittee renews its request that a report addressing these issues be submitted to the 1986 Legislature on or before January 13, 1986.

2. Recommendation that the State Board of Education be requested to investigate the salary discrepancies between dormitory teachers and instructional teachers at both the School for the Deaf and the School for the Visually Handicapped. If the Special Committee on Ways and Means is directed to conduct an interim study on position reclassifications this summer, it is recommended that the Committee in its review of this issue and in cooperation with the Division of Personnel Services also investigate the salary discrepancies in the two state schools.
3. Reduction of \$105,541 from the State General Fund for the salary increase of instructional and dormitory teachers. The amount of \$106,839 for the salary increase, as recommended by the Subcommittee, represents a 5.0 percent increase above current year salary expenditures. This recommendation is consistent with the increase recommended for unclassified employees at the Regents' institutions. The Governor recommended, and the Senate concurred with, a 10.0 percent salary increase in FY 1986 for teachers at the School for the Deaf. However, it appears that teachers with comparable responsibilities in neighboring school districts will not be receiving such a large percentage increase in FY 1986. The Subcommittee believes that the recommended increase of 5.0 percent for teachers in the two state schools would probably exceed the increase that will be budgeted for teachers in surrounding local school districts.
4. Addition of \$14,003 (including fringe benefits but excluding the salary increase) for one full-time dormitory teacher position, the coverage of which is to be determined by the School.
5. Note is made of the importance of a preschool program for deaf children, since the postponement of language acquisition could result in serious academic deficiencies. To that end, the House Subcommittee recommends that the School for the Deaf contract with either the Olathe Special Education School or the Wyandotte Special Education Cooperative for delivery of those services. The School for the Visually Handicapped is planning to enter into such an arrangement with the Wyandotte Special Education Cooperative in FY 1986.
6. Reduction of \$657 from the State General Fund to adjust KANS-A-N costs.
7. Addition of \$17,000 to install air movement equipment in Emery Hall, as recommended by the Joint Committee on State Building Construction.
8. The Subcommittee concurs with the recommendation of the Joint Committee on State Building Construction that a portion of the expenditures (\$30,000) earmarked for major maintenance be used as well for the replacement of concrete sidewalks, steps, and drainage improvement.



Representative Sandy Duncan
Subcommittee Chairman



Representative Bob Ott

MINORITY REPORT

I concur with all of the House Subcommittee recommendations except for the proposed salary increases for instructional and dormitory teachers. I believe that those salaries should be increased by 7.5 percent above the current year funding level in an effort to narrow the blatant disparities between teachers' salaries at the School for the Deaf and at public schools in Olathe, Kansas. For example, teachers with Bachelor's degrees and no prior teaching experience who are employed by the School for the Deaf will earn \$1,127 less in FY 1985 than their cohorts with the same qualifications at the Olathe public schools. An increase of 7.5 percent, although probably greater than that offered to Olathe public school teachers, would nonetheless represent a reduction of \$52,121 from the State General Fund below the Governor's recommendation which provides for a 10.0 percent increase.


Representative Jack Shriver

SUBCOMMITTEE REPORT

Agency: Department of Revenue — School District Income Tax Rebate Bill No. 88 Bill Sec. 3

Analyst: Rampey Analysis Pg. No. 252 Budget Pg. No. 3-81

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
Aid to Local Units: State General Fund	\$113,000,000	\$108,400,000	—
F.T.E. Positions	—	—	—

Senate Subcommittee Recommendations

FY 1985. The Subcommittee concurs with the Governor's recommendation of \$101,600,000, which is the revised consensus estimate.

FY 1986. The Subcommittee concurs with the Governor's recommendation of \$108,400,000, which is the revised consensus estimate.

Senate Committee Recommendations

The Senate Committee concurs with the Subcommittee recommendations.

House Subcommittee Recommendations

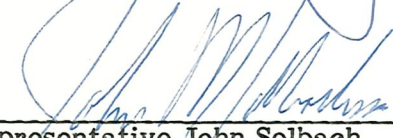
The House Subcommittee concurs with the recommendations of the Senate.



Representative James Lowther
Subcommittee Chairman



Representative Rex Hoy



Representative John Solbach

SUBCOMMITTEE REPORT

Agency: Public Television Board Bill No. 88 Bill Sec. 8

Analyst: Holt Analysis Pg. No. 286 Budget Pg. No. 3-63

<u>Expenditure Summary</u>	<u>Agency Req. FY 86</u>	<u>Governor's Rec. FY 86</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 4,500	\$ 4,500	\$ —
Aid to Local Units	490,496	144,636	185,674
Other Assistance	927,727	617,864	(102,864)
TOTAL	<u>\$ 1,422,723</u>	<u>\$ 767,000</u>	<u>\$ 82,810</u>
State General Fund:			
State Operations	\$ 4,500	\$ 4,500	\$ —
Aid to Local Units	490,496	144,636	185,674
Other Assistance	927,727	617,864	(102,864)
TOTAL	<u>\$ 1,422,723</u>	<u>\$ 767,000</u>	<u>\$ 82,810</u>
F.T.E. Positions	—	—	—

Agency Request/Governor's Recommendation

The Board's request of \$1,422,723 for FY 1986 continues the current year level of state support for the four public television stations: \$113,000 for the Kansas City station, \$131,000 for each of the stations in Topeka and Wichita, and \$225,000 for the Bunker Hill station. This request also includes funding of \$120,000 in matching funds to KTWU (Topeka) and \$233,000 to KPTS (Wichita) for various federal projects, reappropriates \$199,310 for the translator project requested by KTWU (Topeka) in the event that these funds are not expended in FY 1985, provides \$50,000 for adult educational television, \$150,000 for operating grants to five public radio stations, \$53,000 for KANZ (Pierceville) to complete construction of the Hill City station, \$12,913 for KHCC (Hutchinson) to purchase recording equipment, and \$4,500 for the Board's administrative expenses.

The Governor's recommendation of \$767,000 for FY 1986 accords with the agency's request for operating grants for public television stations. This recommendation does not include funding in FY 1986 for the KTWU translator project, but does include \$37,500 in state matching funds for replacement equipment, the distribution of which is undesignated. In addition, the Governor recommends \$75,000 for operating grants to five public radios, \$50,000 for adult educational television, and \$4,500 for the Board's administrative expenses.

Senate Subcommittee Recommendation

FY 1985. Reappropriation of \$199,310 from FY 1985 to FY 1986 for the construction of translators at Pittsburg, Independence, and Emporia by KTWU (Topeka). The 1984 Legislature authorized \$199,310 for the translator project, pending the Board's receipt of notification that federal funding for the project was approved. However, the station did not get a construction permit from the Federal Communications Commission, a precondition for grant awards from the National Telecommunications Information Agency (NTIA). Therefore, the station will not need the sum of \$199,310 in FY 1985. The Subcommittee

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learned that the station reapplied to NTIA for funding for FY 1986 and therefore recommends reappropriation of \$199,310, expenditures of which are to be conditioned on receipt of federal funds and construction permits.

FY 1986. The Senate Subcommittee concurs with the Governor's recommendations with the following adjustments:

1. Reappropriation from FY 1985 of \$199,310 for the KTWU translator system.
2. Deletion of \$75,000 in operating grants for the five public radio stations.
3. Reduction of \$94,000 from \$225,000 to \$131,000 for the operating grant to KOOD (Bunker Hill) to make the funding level commensurate to that of the public television stations in Topeka and Wichita.
4. Addition of \$52,500 in state matching funds for replacement equipment, the distribution of which is undesignated.

Senate Committee Recommendation

The Senate Committee concurs with the Subcommittee's recommendations for FY 1985 and FY 1986.

Senate Committee of the Whole Recommendation

The Senate Committee of the Whole concurs with the Senate Committee's recommendation with the following adjustment:

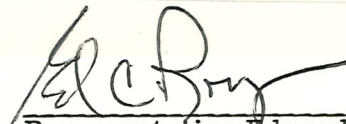
1. Addition of \$94,000 for the operating grant to KOOD (Bunker Hill) to increase the funding level of the station to \$225,000.

House Subcommittee Recommendation

<u>Expenditure Summary</u>	<u>Senate Adjustments</u>	<u>Senate Rec.</u>	<u>House Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ —	\$ 4,500	\$ —
Aid to Local Units	185,674	330,310	—
Other Assistance	(8,864)	609,000	(146,500)
TOTAL	<u>\$ 176,810</u>	<u>\$ 943,810</u>	<u>\$ (146,500)</u>
State General Fund:			
State Operations	\$ —	\$ 4,500	\$ —
Aid to Local Units	185,674	330,310	—
Other Assistance	(8,864)	609,000	(146,500)
TOTAL	<u>\$ 176,810</u>	<u>\$ 943,810</u>	<u>\$ (146,500)</u>
F.T.E. Positions	—	—	—

The House Subcommittee concurs with the Senate's recommendation with the following adjustments, to reflect a reduction of \$146,500 from the State General Fund in FY 1986:

1. Deletion of \$94,000 added by floor amendment to the operating grant to KOOD (Bunker Hill). The effect of this reduction would be to make the funding level commensurate to that of the public television stations in Topeka and Wichita. The House Subcommittee believes that the Bunker Hill station should not continue to receive a disproportionate amount of the state support allotted to public television stations, as has been the practice in past years.
2. Removal of \$52,500 in additional state matching funds for replacement equipment. The House Subcommittee believes that the Governor's recommendation of \$37,500 in state matching funds is sufficient for this purpose.
3. Introduction of legislation during the 1985 Legislative Session to establish a mechanism for raising revenue to help finance the operations of four public television stations presently serving Kansans. The Subcommittee's intent is to offset support from the State General Fund with moneys generated from the imposition of an excise tax on subscribers of cable television services. Effective as of July 1, 1985, the tax rate to be charged would be 2 percent of the basic service charge for such services per month. Assuming a monthly basic service charge of \$10.00, it is estimated that such a tax would generate approximately \$768,000 within the first 12 months of its imposition. The Director of Taxation would administer and enforce the provisions contained in this proposed legislation, and the Secretary of Revenue would adopt rules and regulations necessary for the administration and enforcement of those provisions. This legislation contains provisions for the time at which taxes must be remitted to the Director of Taxation by the provider of cable television services. Certain violations such as failure to file or filing a fraudulent return are stipulated, and penalties are set for those violations. All revenue collected or received (after refunds) from this tax would be credited to the public television support fund, created by this legislation. All expenditures from the public television support fund would be subject to future appropriations acts. The House Subcommittee recommends that no expenditures be made from this fund until FY 1987.



Representative Edward Rolfs
Subcommittee Chairman



Representative Wanda Fuller



Representative Bill Wisdom

HOUSE BILL NO. _____

By Committee on Ways and Means

AN ACT imposing an excise tax upon cable television subscribers; providing for the administration, collection and enforcement thereof by the state department of revenue; providing for the disposition of revenue received.

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

Section 1. For the purpose of raising revenue to fund the several public television systems of this state, there is hereby imposed against every subscriber to cable television services an excise tax in an amount equal to 2% of the basic service charge for such services per month. Such tax shall be in addition to any other excise tax imposed by the state of Kansas or by any political subdivision thereof on the receipt or furnishing of cable television services.

Sec. 2. The tax imposed pursuant to section 1 shall be paid by the subscriber to cable television services to the provider of such services and it shall be the duty of such provider to collect from the subscriber the full amount of tax imposed pursuant to section 1. Such tax shall be a debt from the subscriber of cable television services to the provider thereof and shall be recoverable at law in the same manner as other debts.

Sec. 3. On or before the last day of each calendar month, the provider of cable television services shall make a return to the director of taxation upon forms prescribed and furnished by the director accompanied by a remittance of all taxes collected in the preceding calendar month. The director of taxation may extend the time for making returns and paying the tax for any period not to exceed 60 days.

Sec. 4. The provisions of K.S.A. 79-3605, 79-3609, 79-3610,

79-3611, 79-3612, 79-3613, 79-3614, 79-3615, 79-3617 and 79-3619, and amendments to such sections, relating to enforcement, collection and administration, insofar as the same are practicable, shall have full force and effect with respect to the tax imposed pursuant to section 1.

Sec. 5. The director of taxation shall administer and enforce the provisions of this act, and the secretary of revenue shall adopt such rules and regulations necessary for the efficient and effective administration and enforcement thereof.

Sec. 6. (a) No person shall: (1) Fail to make a return or pay any tax provided by this act; (2) make a false or fraudulent return; (3) willfully violate any rule and regulation adopted pursuant to this act; (4) aid or abet another in attempting to evade the payment of the tax imposed by this act; or (5) violate any other provision of this act.

(b) Any violation of subsection (a) shall be punishable by a fine of not less than \$100 or more than \$1,000, or by imprisonment for not less than one month or more than six months, or by both such fine and imprisonment.

Sec. 7. All revenue collected or received by the director of taxation from the tax imposed by this act shall be remitted daily to the state treasurer. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount thereof in the state treasury. The state treasurer shall first credit such amount thereof as the director shall order to the cable television subscriber excise tax refund fund which is hereby established for the prompt payment of refunds which may accrue. The state treasurer shall credit the remaining balance to the public television support fund which is hereby established. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the public television board.

Sec. 8. This act shall take effect and be in force from and after its publication in the statute book.