

Approved March 27, 1986
Date

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at
Chairperson

11:00 a.m./p.m. on Tuesday, March 25, 1986 in room 519-S of the Capitol.

All members were present ~~except~~ XXXX:

Committee staff present:

Tom Severn, Research Department
Melinda Hanson, Research Department
Don Hayward, Revisor's Office
LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee:

Representative Jim Braden
Representative Jim Lowther
John Koepke, Kansas Association of School Boards
Paul Fleener, Kansas Farm Bureau
Ron E. Calbert, United Transportation Union
Leroy D. Jones, Brotherhood of Locomotive Engineers
Bill Edds, Department of Revenue

H.B. 2836 - School district income tax act

Representative Jim Braden testified in support of the bill. He noted that he had originally supported the concept in 1979 and has worked on it nearly every year since then. He explained that the bill would give the voters in a school district the right to vote on whether or not they want to relieve the property tax burden by imposing an income tax. The income tax would be a surtax on an individual's state income tax liability in multiples of 10%. He said the bill provides that a petition by 5% of the voters can put the issue on the ballot for consideration. Representative Braden feels that the tax would be easy to administer. He stressed that all funds from such a surtax would have to be used to reduce the property tax burden. He noted that the bill does not affect district wealth or the School District Equalization Act formula. Representative Braden mentioned a memorandum showing the USD Millage Equivalency of Ten Percent Surtax on Resident Individuals (Attachment 1). Representative Braden noted that some opposition to the bill arises from the fact that it only affects individual income tax and could relieve property taxes on businesses. Chairman Kerr expressed concern about starting a local option income tax policy considering the very confusing local option sales tax structure which the state now has. Representative Braden acknowledged the problem but said he did not think numerous local districts would enact the tax. Representative Braden pointed out that there is some feeling that income is counted into the district wealth formula but it is not taxed for school purposes.

Representative Jim Lowther spoke in support of the bill. He explained that he views the bill as a stop-gap measure which could be helpful especially until the completion of reappraisal. He does not feel that the concern about relieving corporate property taxes is valid since people pay taxes, not corporations.

John Koepke spoke in support of the bill (Attachment 2). It is his opinion that the bill would make the school finance formula more equitable. He feels it is important to give school districts access to the income tax alternative. Mr. Koepke stressed that the bill does not change the budget authority. He said the bill is especially important this year with proposed budget limits being lower than ever before.

Paul Fleener testified in favor of the bill (Attachment 3). He suggested an amendment to the bill (see Attachment 3).

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m./~~PM~~ on March 25, 1986

Ron E. Calbert testified in opposition to H.B. 2836 (Attachment 4). He said that the land owned by non-residents would be relieved of tax burden and would only increase the income tax burden for residents. He voiced concerns about the relief the bill would provide for corporations.

Leroy D. Jones spoke in opposition to the bill (Attachment 5). He feels the bill would benefit business entities at the expense of individual taxpayers.

Bill Edds testified in opposition to the bill (Attachment 6). He said the bill would cause disequalization among school districts. He raised concerns about the distribution of such a tax, the state losing control of its last major tax base and administrative concerns.

Senator Hayden moved that the minutes of the March 21 and 24, 1986 meetings be approved. Senator Salisbury seconded the motion, and the motion carried.

The meeting was recessed until 5:00 p.m.

H.B. 3066 - Countywide retailers' sales tax distribution formula for Johnson county

Senator Mulich moved that the bill be reported favorably for passage. Senator Burke seconded the motion, and the motion carried.

S.C.R. 1635 - Constitutional amendment; repeal of section relating to internal improvements

The Committee discussed a draft amendment (Attachment 7) which contains a requirement for a two-thirds vote for internal improvements except that the state may be a party to capital formation for economic development initiatives with a majority vote of the Legislature.

Senator Hayden requested that his pending substitute motion be withdrawn. The second agreed, and the substitute motion was withdrawn.

Senator Salisbury questioned whether the amendment under discussion (Attachment 7) would allow the initiatives recommended by the Legislative Economic Development Commission to be implemented by a simple majority vote of the Legislature. The Revisor said he has not been privy to those proposed bills, and noted that one bill has not been drafted, but it is his opinion that this would be the case. Responding to Senator Montgomery's question, the Revisor said he believes this amendment would allow the state to accumulate the capital to invest in small businesses, etc. but that a project involving some type of construction would require a two-thirds vote.

Senator Salisbury made a substitute motion that the draft amendment (Attachment 7) be adopted. Senator Burke seconded the motion. Committee members raised concerns about a definition of what constitutes economic development. It was pointed out that this term would most likely be determined by the courts. Staff observed that there seems to be a difference of opinion about whether capital formation is setting up the fund or whether it is the activity of the fund operator in distributing the monies. Committee members voiced concern about the possibility of the state competing with private enterprise. It was noted that Kansas is one of a very few states that has an internal improvements prohibition. It was discussed that the state is prohibited from joint ventures with colleges and universities. There was concern that the amendment under discussion could be interpreted to mean that every individual project or investment would require a two-thirds vote of the Legislature. After further discussion, Senator Salisbury requested that her substitute motion be withdrawn. The second agreed, and the substitute motion was withdrawn.

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S Statehouse, at 11:00 a.m./~~XX~~ on March 25, 1986

Senator Frey made a substitute motion that the bill be amended by adopting the draft amendment and that the draft amendment be changed to delete any reference to (3), that the word "once" be reinserted and that the sections be renumbered. Senator Allen seconded the motion. There was discussion that the amendment contained in the substitute motion would make it clear that once a project, such as a capital venture corporation, is authorized by a two-thirds vote on the enabling legislation, it will not be necessary to vote on each investment made by the corporation. It was noted that the only difference between the substitute motion and the original motion is the insertion of the word "once". The Revisor agreed that the inclusion of "once" makes the language less ambiguous. Committee members felt it very important to make it very clear that the Committee's intention and understanding of the amendment contained in the substitute motion means that they do not want a requirement that each individual action taken by an entity such as the joint venture corporation must be voted upon by the Legislature. It was pointed out that the Legislature is not only considering the capital venture corporation but the other projects such as those recommended by the Legislative Economic Development Commission. Upon a vote, the substitute motion failed.

Senator Burke made a substitute motion that S.C.R. 1635 be recommended favorably for adoption. Senator Karr seconded the motion, and the substitute motion failed.

Senator Salisbury made a substitute motion that the bill be amended by adopting the draft amendment and that the draft amendment be changed to delete any reference to (3), that the word "once" be reinserted and that the sections be renumbered. Senator Karr seconded the motion, and the substitute motion carried. Senator Allen moved that S.C.R. 1635, as amended, be recommended favorably for adoption. Senator Burke seconded the motion, and the motion carried.

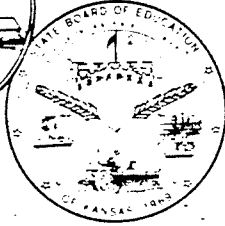
Meeting adjourned.



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612



March 10, 1986

TO: Legislative Research Department

FROM: Dale M. Dennis, Asst. Commissioner
Division of Financial and Support Services

SUBJECT: USD Millage Equivalency of Ten Percent Surtax
on Resident Individuals

Attached is a computer printout showing the effects on unified school districts of a proposed ten percent surtax on individual residents (before credits paid to another state).

These estimates are based upon annualized figures utilizing the income tax rebate which school districts will receive under the School District Equalization Act.

The printout also shows the 1985 assessed valuation and the millage equivalency of a ten percent surtax.

We have also provided the information listing the millage equivalency low to high to assist in analyzing the effects of this proposal.

If you have any questions, feel free to contact this office.

Attachment 1
Senate Tax Comm. - 3/25/86

COUNTY NAME DISTRICT NAME	#	#	(1)	(2)	(3)
			10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY

ALLEN	001				
HARMATON VALLEY		D0256	40,602	11,857,101	3.42
IOLA		D0257	175,073	33,294,191	5.26
HUMBOLDT		D0258	62,517	17,000,287	3.68
ANDERSON	002				
GARNETT		D0365	116,159	30,528,805	3.80
CREST		D0479	18,873	8,808,487	2.14
ATCHISON	003				
ATCHISON CO COMM SCHOOLS		D0377	54,066	15,413,627	3.51
ATCHISON PUBLIC SCHOOLS		D0409	220,355	31,309,909	7.04
BARBER	004				
BARBER COUNTY NORTH		D0254	135,763	56,406,547	2.41
SOUTH BARBER		D0255	53,969	27,428,092	1.97
BARTON	005				
CLAFLIN		D0354	51,184	31,681,000	1.62
ELLINWOOD PUBLIC SCHOOLS		D0355	91,403	32,479,279	2.81
GREAT BEND		D0428	599,494	101,532,741	5.90
HOISINGTON		D0431	118,956	43,300,351	2.75
BOURBON	006				
FT SCOTT		D0234	236,797	35,523,906	6.67
UNIONTOWN		D0235	26,300	10,482,441	2.51
BROWN	007				
HIAWATHA		D0415	104,986	25,965,181	4.04
BROWN COUNTY		D0430	44,810	12,032,332	3.72
BUTLER	008				
LEON		D0205	51,676	18,687,137	2.77
REMINGTON-WHITEWATER		D0206	51,652	20,632,123	2.50
CIRCLE		D0375	107,411	49,229,835	2.18
ANDOVER		D0385	166,537	24,809,372	6.71
ROSE HILL PUBLIC SCHOOLS		D0394	99,171	13,169,678	7.53
DOUGLASS PUBLIC SCHOOLS		D0396	57,855	9,769,702	5.92
AUGUSTA		D0402	250,095	27,667,442	9.04
EL DORADO		D0490	326,089	50,021,983	6.52
FLINTHILLS		D0492	16,159	12,942,864	1.25
CHASE	009				
CHASE COUNTY		D0284	48,026	25,687,832	1.87

COUNTY NAME	#	(1) 10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	(2) 1985 ASSESSED VALUATION	(3) (1 / 2) MILAGE EQUIVALENCY
DISTRICT NAME	#			

CHAUTAQUA	010			
CEDAR VALE	D0285	14,586	8,056,800	1.81
CHAUTAQUA COUNTY COMMUNIT	D0286	50,167	16,684,260	3.01
CHEROKEE	011			
RIVERTON	D0404	27,510	11,401,392	2.41
COLUMBUS	D0493	108,526	24,834,498	4.37
GALENA	D0499	50,563	4,646,992	10.88
BAXTER SPRINGS	D0508	79,168	9,506,943	8.33
CHEYENNE	012			
CHEYLIN	D0103	37,019	19,865,653	1.86
ST FRANCIS COMMUNITY SCHOO	D0297	51,838	15,519,473	3.34
CLARK	013			
MINNEOLA	D0219	29,695	20,720,400	1.43
ASHLAND	D0220	48,777	31,223,452	1.56
CLAY	014			
CLAY CENTER	D0379	152,336	33,819,540	4.50
CLOUD	015			
CONCORDIA	D0333	161,226	32,108,242	5.02
SOUTHERN CLOUD	D0334	28,279	12,493,878	2.26
COFFEY	016			
LEBO-WAVERLY	D0243	56,274	9,752,724	5.77
BURLINGTON	D0244	106,118	446,557,056	0.24
LEROY-GRIDLEY	D0245	44,007	14,780,102	2.98
COMANCHE	017			
COMMANCHE COUNTY	D0300	54,837	40,757,428	1.35
COWLEY	018			
CENTRAL	D0462	27,877	12,541,957	2.22
UDALL	D0463	39,863	7,111,463	5.61
WINFIELD	D0465	287,141	52,156,748	5.51
ARKANSAS CITY	D0470	335,181	59,504,933	5.63
DEXTER	D0471	9,852	8,440,682	1.17
CRAWFORD	019			
NORTHEAST	D0246	49,610	6,878,354	7.21
CHEROKEE	D0247	59,984	12,969,361	4.63
GIRARD	D0248	83,927	15,863,076	5.29
FRONTENAC PUBLIC SCHOOLS	D0249	43,126	6,256,490	6.89
PITTSBURG	D0250	359,244	43,832,444	8.20

COUNTY NAME DISTRICT NAME	#	#	(1)	(2)	(3)
			10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)

DECATUR 020					
OBERLIN		D0294	75,360	26,119,150	2.89
PRAIRIE HEIGHTS		D0295	15,621	6,570,922	2.38
DICKINSON 021					
SOLOMON		D0393	35,080	9,805,178	3.58
ABILENE		D0435	169,157	25,371,149	6.67
CHAPMAN		D0473	83,302	29,981,059	2.78
RURAL VISTA		D0481	33,372	11,670,865	2.86
HERINGTON		D0487	57,606	10,106,331	5.70
DONIPHAN 022					
WATHENA		D0406	38,794	5,937,632	6.53
HIGHLAND		D0425	21,216	5,111,605	4.15
TROY PUBLIC SCHOOLS		D0429	33,964	4,634,999	7.33
MIDWAY SCHOOLS		D0433	25,560	5,907,719	4.33
ELWOOD		D0486	11,429	7,171,633	1.59
DOUGLAS 023					
BALDWIN CITY		D0348	76,602	12,974,457	5.90
EUDORA		D0491	67,711	7,194,407	9.41
LAWRENCE		D0497	1,109,548	182,781,904	6.07
EDWARDS 024					
KINSLEY-OFFERLE		D0347	77,093	15,496,334	4.97
LEWIS		D0502	27,819	15,274,335	1.82
ELK 025					
WEST ELK		D0282	46,123	19,653,487	2.35
ELK VALLEY		D0283	12,967	4,916,468	2.64
ELLIS 026					
ELLIS		D0388	56,432	28,728,551	1.96
VICTORIA		D0432	46,628	19,906,452	2.34
HAYS		D0489	494,839	98,466,635	5.03
ELLSWORTH 027					
ELLSWORTH		D0327	78,067	19,272,186	4.05
LORRAINE		D0328	63,585	56,744,203	1.12
FINNEY 028					
HOLCOMB		D0363	34,300	118,342,127	0.29
GARDEN CITY		D0457	623,052	153,353,972	4.06
FORD 029					
SPEARVILLE-WINDTHORST		D0381	29,559	9,220,420	3.21
DODGE CITY		D0443	493,719	89,878,861	5.49
BUCKLIN		D0459	36,798	15,024,681	2.45

COUNTY NAME DISTRICT NAME	#	(1)		(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)		1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY

FRANKLIN	030				
WEST FRANKLIN		D0287	41,847	12,814,046	3.27
CENTRAL HEIGHTS		D0288	40,215	9,187,426	4.38
WELLSVILLE		D0289	65,247	11,424,741	5.71
OTTAWA		D0290	233,699	34,384,575	6.80
GEARY	031				
JUNCTION CITY		D0475	357,050	58,514,528	6.10
GOVE	032				
GRINNELL PUBLIC SCHOOLS		D0291	17,474	7,352,332	2.38
GRAINFIELD		D0292	25,749	11,844,522	2.17
QUINTER PUBLIC SCHOOLS		D0293	30,922	16,864,723	1.83
GRAHAM	033				
WEST GRAHAM-MORLAND		D0280	14,518	13,713,761	1.06
HILL CITY		D0281	67,587	28,539,076	2.37
GRANT	034				
ULYSSES		D0214	159,691	145,854,918	1.09
GRAY	035				
CIMARRON-ENSIGN		D0102	64,473	20,463,983	3.15
MONTEZUMA		D0371	36,020	11,018,021	3.27
COPELAND		D0476	20,838	11,287,253	1.85
INGALLS		D0477	20,016	14,123,595	1.42
GREELEY	036				
GREELEY COUNTY		D0200	54,865	39,303,984	1.40
GREENWOOD	037				
MADISON-VIRGIL		D0386	35,455	12,532,983	2.83
EUREKA		D0389	93,937	23,569,472	3.99
HAMILTON		D0390	11,325	8,769,715	1.29
HAMILTON	038				
SYRACUSE		D0494	66,846	38,289,885	1.75
HARPER	039				
ANTHONY-HARPER		D0361	140,058	42,031,128	3.33
ATTICA		D0511	33,526	30,760,087	1.09
HARVEY	040				
BURRTON		D0369	33,378	9,845,516	3.39
NEWTON		D0373	412,701	52,103,932	7.92
SEDGWICK PUBLIC SCHOOLS		D0439	49,415	5,410,071	9.13
HALSTEAD		D0440	69,865	15,403,291	4.54
HESSTON		D0460	68,626	23,276,377	2.95

(1) (2) (3)
 10% SURTAX ON
 RESIDENT INDIVIDUALS
 (BEFORE CREDITS FOR
 1985
 TAXES PAID TO ASSESSED MILEAGE
 ANOTHER STATE) VALUATION EQUIVALENCY
 (1 / 2)

COUNTY NAME #	DISTRICT NAME #	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILEAGE EQUIVALENCY (1 / 2)

HASKELL	041			
SUBLETTE		D0374 67,686	39,263,472	1.72
SATANTA		D0507 52,581	71,588,795	0.73
HODGEMAN	042			
JETMORE		D0227 32,835	20,930,160	1.57
HANSTON		D0228 12,410	12,114,761	1.02
JACKSON	043			
NORTH JACKSON		D0335 25,170	6,800,638	3.70
HOLTON		D0336 86,300	13,653,009	6.32
MAYETTA		D0337 52,257	7,820,092	6.68
JEFFERSON	044			
VALLEY FALLS		D0338 37,035	5,544,835	6.68
JEFFERSON COUNTY NORTH		D0339 29,885	6,199,992	4.82
JEFFERSON WEST		D0340 74,251	8,518,820	8.72
OSKALOOSA PUBLIC SCHOOLS		D0341 40,830	8,377,402	4.87
MCLOUTH		D0342 40,133	8,763,939	4.58
PERRY PUBLIC SCHOOLS		D0343 86,972	12,881,024	6.75
JEWELL	045			
WHITE ROCK		D0104 17,839	10,922,742	1.63
MANKATO		D0278 33,384	7,596,303	4.39
JEWELL		D0279 26,132	7,575,893	3.45
JOHNSON	046			
SOUTHEAST JOHNSON CO		D0229 446,105	125,156,862	3.56
SPRING HILL		D0230 106,155	11,915,122	8.91
GARDNER-EDGERTON-ANTIOCH		D0231 174,732	30,221,718	5.78
DESOTO		D0232 130,600	19,034,355	6.86
OLATHE		D0233 1,266,763	187,509,197	6.76
SHAWNEE MISSION PUBLIC SCH		D0512 9,747,086	743,936,022	13.10
KEARNY	047			
LAKIN		D0215 78,678	124,053,346	0.63
DEERFIELD		D0216 18,595	35,064,536	0.53
KINGMAN	048			
KINGMAN		D0331 137,098	61,154,002	2.24
CUNNINGHAM		D0332 37,732	42,186,142	0.89
KIOWA	049			
GREENSBURG		D0422 57,598	26,655,414	2.16
MULLINVILLE		D0424 17,270	15,063,061	1.15
HAVILAND PUBLIC SCHOOLS		D0474 19,363	20,169,522	0.96

COUNTY NAME DISTRICT NAME	#	(1) 10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)			(2)	(3)
		#		1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)	

LABETTE	050					
PARSONS		D0503	245,058	27,331,669	8.97	
OSWEGO		D0504	37,306	9,831,002	3.79	
CHETOPA		D0505	21,255	4,472,738	4.75	
LABETTE COUNTY		D0506	90,776	28,748,867	3.16	
LANE	051					
HEALY PUBLIC SCHOOLS		D0468	18,919	22,388,362	0.85	
DIGHTON		D0482	60,454	24,598,252	2.46	
LEAVENWORTH	052					
EASTON		D0449	44,075	8,966,963	4.92	
LEAVENWORTH		D0453	473,018	59,300,497	7.98	
BASEHOR-LINWOOD		D0458	105,751	13,686,159	7.73	
TONGANOXIE		D0464	113,686	15,769,214	7.21	
LANSING		D0469	98,226	13,516,195	7.27	
LINCOLN	053					
LINCOLN		D0298	51,634	18,919,252	2.73	
SYLVAN GROVE		D0299	17,719	10,082,953	1.76	
LINN	054					
PLEASANTON		D0344	31,373	5,472,107	5.73	
JAYHAWK		D0346	38,008	14,165,008	2.68	
PRAIRIE VIEW		D0362	55,578	105,555,061	0.53	
LOGAN	055					
OAKLEY		D0274	65,539	33,008,562	1.99	
TRIPLAINS		D0275	15,956	10,422,659	1.53	
LYON	056					
NORTH LYON COUNTY		D0251	51,206	17,903,329	2.86	
SOUTHERN LYON COUNTY		D0252	49,982	14,796,316	3.38	
EMPORIA		D0253	605,720	80,988,214	7.48	
MARION	057					
CENTRE		D0397	23,946	14,334,029	1.67	
PEABODY-BURNS		D0398	37,770	13,104,355	2.88	
MARION		D0408	67,777	15,067,320	4.50	
DURHAM-HILLSBORO-LEHIGH		D0410	59,005	19,126,029	3.09	
GOESSEL		D0411	17,403	6,083,117	2.86	
MARSHALL	058					
MARYSVILLE		D0364	131,520	25,238,820	5.21	
VERMILLION		D0380	43,081	15,059,101	2.86	
AXTELL		D0488	20,790	10,397,532	2.00	
VALLEY HEIGHTS		D0498	41,049	9,837,880	4.17	

COUNTY NAME DISTRICT NAME	# #	(1) 10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)		(2) 1985 ASSESSED VALUATION	(3) (1 / 2) MILAGE EQUIVALENCY

MCPHERSON	059				
LINDSBORG		D0400	84,918	25,722,236	3.30
MCPHERSON		D0418	348,707	81,069,264	4.30
CANTON-GALVA		D0419	59,161	18,641,910	3.17
MOUNDRIDGE		D0423	59,602	16,355,146	3.64
INMAN		D0448	39,519	12,458,414	3.17
MEADE	060				
FOWLER		D0225	24,374	12,017,435	2.03
MEADE		D0226	55,795	63,230,657	0.88
MIAMI	061				
OSAWATOMIE		D0367	104,107	14,879,902	7.00
PAOLA		D0368	183,498	28,225,154	6.50
LOUISBURG		D0416	85,572	18,941,146	4.52
MITCHELL	062				
WACONDA		D0272	59,153	16,300,247	3.63
BELOIT		D0273	114,185	25,389,788	4.50
MONTGOMERY	063				
CANEY VALLEY		D0436	66,234	15,163,675	4.37
COFFEYVILLE		D0445	280,577	47,119,451	5.95
INDEPENDENCE		D0446	302,888	47,018,790	6.44
CHERRYVALE		D0447	49,239	8,738,920	5.63
MORRIS	064				
MORRIS COUNTY		D0417	89,212	27,941,153	3.19
MORTON	065				
ROLLA		D0217	25,374	64,626,543	0.39
ELKHART		D0218	83,012	57,070,062	1.45
NEMAHA	066				
SABETHA		D0441	94,729	23,331,634	4.06
NEMAHA VALLEY SCHOOLS		D0442	50,857	11,731,670	4.34
B & B		D0451	10,656	5,066,226	2.10
NEOSHO	067				
ERIE-ST PAUL		D0101	79,925	23,108,539	3.46
CHANUTE PUBLIC SCHOOLS		D0413	232,599	40,886,914	5.69
NESS	068				
NES TRES LA GO		D0301	15,057	19,025,806	0.79
SMOKY HILL		D0302	25,476	16,688,785	1.53
NESS CITY		D0303	72,805	28,549,569	2.55
BAZINE		D0304	15,244	13,262,470	1.15

COUNTY NAME DISTRICT NAME	#	(1) 10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	(2) 1985 ASSESSED VALUATION	(3) (1 / 2) MILAGE EQUIVALENCY
NORTON 069				
NORTON COMMUNITY SCHOOLS	D0211	91,801	15,362,470	5.98
NORTHERN VALLEY	D0212	20,380	7,394,137	2.76
WEST SOLOMON VALLEY SCHOOL	D0213	19,834	6,890,978	2.88
OSAGE 070				
OSAGE CITY	D0420	76,449	12,068,482	6.33
LYNDON	D0421	40,093	7,200,916	5.57
SANTA FE TRAIL	D0434	92,182	14,051,128	6.56
BURLINGAME PUBLIC SCHOOLS	D0454	27,147	4,741,244	5.73
MARAIS DES CYGNES VALLEY	D0456	27,264	6,078,664	4.49
OSBORNE 071				
OSBORNE COUNTY	D0392	56,193	16,346,867	3.44
OTTAWA 072				
NORTH OTTAWA COUNTY	D0239	73,345	21,423,014	3.42
TWIN VALLEY	D0240	35,059	13,653,129	2.57
PAWNEE 073				
FT LARNED	D0495	164,153	39,131,447	4.19
PAWNEE HEIGHTS	D0496	23,593	13,508,594	1.75
PHILLIPS 074				
EASTERN HEIGHTS	D0324	16,385	5,979,638	2.74
PHILLIPSBURG	D0325	97,718	26,294,788	3.72
LOGAN	D0326	45,428	19,926,846	2.28
POTTAWATOMIE 075				
WAMEGO	D0320	106,592	18,373,465	5.80
KAW VALLEY	D0321	95,861	218,449,697	0.44
ONAGA-HAVENSVILLE-WHEATON	D0322	29,129	10,563,006	2.76
WESTMORELAND	D0323	42,036	9,294,984	4.52
PRATT 076				
PRATT	D0382	235,083	42,557,612	5.52
SKYLINE SCHOOLS	D0438	30,855	27,220,197	1.13
RAWLINS 077				
HERNDON	D0317	6,519	5,477,459	1.19
ATWOOD	D0318	55,427	17,573,559	3.15
RENO 078				
HUTCHINSON PUBLIC SCHOOLS	D0308	854,170	108,364,368	7.88
NICKERSON	D0309	123,030	34,808,319	3.53
FAIRFIELD	D0310	51,938	20,234,001	2.57
PRETTY PRAIRIE	D0311	33,126	8,722,483	3.80
HAVEN PUBLIC SCHOOLS	D0312	95,191	33,641,764	2.83

DISTRICT NAME	COUNTY NAME	#	(1)	(2)	(3)
			10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)
RENO	078				
BUHLER		00313	182,920	44,244,593	4.13
REPUBLIC	079				
PIKE VALLEY		00426	27,871	9,346,116	2.98
BELLEVILLE		00427	72,996	19,576,245	3.73
CUBA		00455	14,131	7,248,057	1.95
RICE	080				
STERLING		00376	63,162	15,426,994	4.09
CHASE		00401	32,514	22,159,631	1.47
LYONS		00405	106,934	25,234,011	4.24
LITTLE RIVER		00444	35,729	30,521,392	1.17
RILEY	081				
RILEY COUNTY		00378	39,376	10,006,131	3.94
MANHATTAN		00383	700,859	115,654,498	6.06
BLUE VALLEY		00384	17,050	7,742,414	2.20
ROOKS	082				
PALCO		00269	33,372	28,707,771	1.16
PLAINVILLE		00270	91,052	41,869,699	2.17
STOCKTON		00271	63,778	44,900,114	1.42
RUSH	083				
LACROSSE		00395	71,160	29,778,759	2.39
OTIS-BISON		00403	42,982	19,630,540	2.19
RUSSELL	084				
PARADISE		00399	19,209	27,385,331	0.70
RUSSELL COUNTY		00407	241,033	81,109,321	2.97
SALINE	085				
SALINA		00305	1,032,945	121,605,825	8.49
SOUTHEAST OF SALINE		00306	52,080	24,657,071	2.11
ELL-SALINE		00307	20,746	8,408,563	2.47
SCOTT	086				
SCOTT COUNTY		00466	143,062	38,950,086	3.67
SEDGWICK	087				
WICHITA		00259	9,328,493	1,047,820,983	8.90
DERBY		00260	425,947	118,605,256	3.59
HAYSVILLE		00261	231,247	37,702,750	6.13
VALLEY CENTER PUBLIC SCHOO		00262	173,869	24,618,207	7.06
MULVANE		00263	174,289	17,108,999	10.19
CLEARWATER		00264	101,396	30,461,501	3.33
GODDARD		00265	169,378	31,984,217	5.30

		(1)	(2)	(3)
		10% SURTAX ON		
		RESIDENT INDIVIDUALS		(1 / 2)
		(BEFORE CREDITS FOR	1985	
COUNTY NAME	#	TAXES PAID TO	ASSESSED	MILAGE
DISTRICT NAME	#	ANOTHER STATE)	VALUATION	EQUIVALENCY

SEDGWICK		087		
MAIZE	D0266	84,183	20,001,108	4.21
RENWICK	D0267	117,477	32,561,912	3.61
CHENEY	D0268	68,734	13,383,837	5.14
SEWARD		088		
LIBERAL	D0480	428,751	92,994,074	4.61
KISMET-PLAINS	D0483	56,664	45,258,380	1.25
SHAWNEE		089		
SEAMAN	D0345	324,131	73,920,179	4.38
SILVER LAKE	D0372	62,377	8,330,020	7.49
AUBURN WASHBURN	D0437	268,321	53,027,088	5.06
SHAWNEE HEIGHTS	D0450	280,388	49,256,274	5.69
TOPEKA PUBLIC SCHOOLS	D0501	2,899,566	319,783,299	9.07
SHERIDAN		090		
HOXIE COMMUNITY SCHOOLS	D0412	60,205	18,780,227	3.21
SHERMAN		091		
GOODLAND	D0352	156,424	38,384,106	4.08
SMITH		092		
SMITH CENTER	D0237	70,807	20,189,131	3.51
WEST SMITH COUNTY	D0238	18,089	6,540,126	2.77
STAFFORD		093		
STAFFORD	D0349	46,223	14,788,094	3.13
ST JOHN-HUDSON	D0350	64,932	28,300,175	2.29
MACKSVILLE	D0351	39,085	36,251,172	1.08
STANTON		094		
STANTON COUNTY	D0452	62,960	61,217,484	1.03
STEVENS		095		
MOSCOW PUBLIC SCHOOLS	D0209	17,645	64,164,610	0.27
HUGOTON PUBLIC SCHOOLS	D0210	112,462	171,848,068	0.65
SUMNER		096		
WELLINGTON	D0353	214,845	31,613,527	6.80
CONWAY SPRINGS	D0356	51,866	10,255,949	5.06
BELLE PLAINE	D0357	69,880	7,491,551	9.33
OXFORD	D0358	38,253	12,027,151	3.18
ARGONIA PUBLIC SCHOOLS	D0359	28,264	9,372,041	3.02
CALDWELL	D0360	39,937	9,926,233	4.02
SOUTH HAVEN	D0509	17,760	7,347,916	2.42

COUNTY NAME DISTRICT NAME	#	#	(1)	(2)	(3)
			10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)

THOMAS	097				
BREWSTER		D0314	19,880	10,094,897	1.97
COLBY PUBLIC SCHOOLS		D0315	153,975	33,851,885	4.55
GOLDEN PLAINS		D0316	22,316	7,398,514	3.02
TREGO	098				
WAKEENEY		D0208	78,574	35,968,235	2.18
WABAUNSEE	099				
ALMA		D0329	69,836	16,915,239	4.13
WABAUNSEE EAST		D0330	43,614	12,647,336	3.45
WALLACE	100				
WALLACE COUNTY SCHOOLS		D0241	31,495	14,268,732	2.21
WESKAN		D0242	6,256	5,099,485	1.23
WASHINGTON	101				
NORTH CENTRAL		D0221	13,238	9,114,900	1.45
WASHINGTON SCHOOLS		D0222	38,639	10,102,580	3.82
BARNES		D0223	47,120	17,951,891	2.62
REPUBLICAN VALLEY		D0224	34,302	16,875,326	2.03
WICHITA	102				
LEOTI		D0467	97,232	31,407,018	3.10
WILSON	103				
ALTOONA-MIDWAY		D0387	23,688	10,325,991	2.29
NEODESHA		D0461	68,479	15,338,092	4.46
FREDONIA		D0484	81,425	24,042,141	3.39
WOODSON	104				
WOODSON		D0366	53,452	24,071,721	2.22
WYANDOTTE	105				
TURNER-KANSAS CITY		D0202	227,235	48,563,689	4.68
PIPER-KANSAS CITY		D0203	50,843	8,984,753	5.66
BONNER SPRINGS		D0204	236,369	26,771,467	8.83
KANSAS CITY		D0500	2,663,265	311,770,744	8.54

STATE TOTALS			56,499,908	11,438,029,192	1,169.24

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY
BURLINGTON	D0244	106,118	446,557,056	0.24
MOSCOW PUBLIC SCHOOLS	D0209	17,645	64,164,610	0.27
HOLCOMB	D0363	34,300	118,342,127	0.29
ROLLA	D0217	25,374	64,626,543	0.39
KAW VALLEY	D0321	95,861	218,449,697	0.44
DEERFIELD	D0216	18,595	35,064,536	0.53
PRAIRIE VIEW	D0362	55,578	105,555,061	0.53
LAKIN	D0215	78,678	124,053,346	0.63
HUGOTON PUBLIC SCHOOLS	D0210	112,462	171,848,068	0.65
PARADISE	D0399	19,209	27,385,331	0.70
SATANTA	D0507	52,581	71,588,795	0.73
NES TRES LA GO	D0301	15,057	19,025,806	0.79
HEALY PUBLIC SCHOOLS	D0468	18,919	22,388,362	0.85
MEADE	D0226	55,795	63,230,657	0.88
CUNNINGHAM	D0332	37,732	42,186,142	0.89
HAVILAND PUBLIC SCHOOLS	D0474	19,363	20,169,522	0.96
HANSTON	D0228	12,410	12,114,761	1.02
STANTON COUNTY	D0452	62,960	61,217,484	1.03
WEST GRAHAM-MORLAND	D0280	14,518	13,713,761	1.06
MACKSVILLE	D0351	39,085	36,251,172	1.08
ULYSSES	D0214	159,691	145,854,918	1.09
ATTICA	D0511	33,526	30,760,087	1.09
LORRAINE	D0328	63,585	56,744,203	1.12
SKYLINE SCHOOLS	D0438	30,855	27,220,197	1.13
BAZINE	D0304	15,244	13,262,470	1.15
MULLINVILLE	D0424	17,270	15,063,061	1.15
PALCO	D0269	33,372	28,707,771	1.16
LITTLE RIVER	D0444	35,729	30,521,392	1.17
DEXTER	D0471	9,852	8,440,682	1.17
HERNDON	D0317	6,519	5,477,459	1.19
WESKAN	D0242	6,256	5,099,485	1.23
KISMET-PLAINS	D0483	56,664	45,258,380	1.25
FLINTHILLS	D0492	16,159	12,942,864	1.25
HAMILTON	D0390	11,325	8,769,715	1.29
COMMANCHE COUNTY	D0300	54,837	40,757,428	1.35
GREELEY COUNTY	D0200	54,865	39,303,984	1.40
STOCKTON	D0271	63,778	44,900,114	1.42
INGALLS	D0477	20,016	14,123,595	1.42
MINNEOLA	D0219	29,695	20,720,400	1.43
ELKHART	D0218	83,012	57,070,062	1.45
NORTH CENTRAL	D0221	13,238	9,114,900	1.45
CHASE	D0401	32,514	22,159,631	1.47
TRIPLAINS	D0275	15,956	10,422,659	1.53
SMOKY HILL	D0302	25,476	16,688,785	1.53
ASHLAND	D0220	48,777	31,223,452	1.56
JETMORE	D0227	32,835	20,930,160	1.57

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)
ELWOOD	D0486	11,429	7,171,633	1.59
CLAFLIN	D0354	51,184	31,681,000	1.62
WHITE ROCK	D0104	17,839	10,922,742	1.63
CENTRE	D0397	23,946	14,334,029	1.67
SUBLETTE	D0374	67,686	39,263,472	1.72
SYRACUSE	D0494	66,846	38,289,885	1.75
PAWNEE HEIGHTS	D0496	23,593	13,508,594	1.75
SYLVAN GROVE	D0299	17,719	10,082,953	1.76
CEDAR VALE	D0285	14,586	8,056,800	1.81
LEWIS	D0502	27,819	15,274,335	1.82
QUINTER PUBLIC SCHOOLS	D0293	30,922	16,864,723	1.83
COPELAND	D0476	20,838	11,287,253	1.85
CHEYLIN	D0103	37,019	19,865,653	1.86
CHASE COUNTY	D0284	48,026	25,687,832	1.87
CUBA	D0455	14,131	7,248,057	1.95
ELLIS	D0388	56,432	28,728,551	1.96
SOUTH BARBER	D0255	53,969	27,428,092	1.97
BREWSTER	D0314	19,880	10,094,897	1.97
OAKLEY	D0274	65,539	33,008,562	1.99
AXTELL	D0488	20,790	10,397,532	2.00
REPUBLICAN VALLEY	D0224	34,302	16,875,326	2.03
FOWLER	D0225	24,374	12,017,435	2.03
B & B	D0451	10,656	5,066,226	2.10
SOUTHEAST OF SALINE	D0306	52,080	24,657,071	2.11
CREST	D0479	18,873	8,808,487	2.14
GREENSBURG	D0422	57,598	26,655,414	2.16
PLAINVILLE	D0270	91,052	41,869,699	2.17
GRAINFIELD	D0292	25,749	11,844,522	2.17
WAKEENEY	D0208	78,574	35,968,235	2.18
CIRCLE	D0375	107,411	49,229,835	2.18
OTIS-BISON	D0403	42,982	19,630,540	2.19
BLUE VALLEY	D0384	17,050	7,742,414	2.20
WALLACE COUNTY SCHOOLS	D0241	31,495	14,268,732	2.21
WOODSON	D0366	53,452	24,071,721	2.22
CENTRAL	D0462	27,877	12,541,957	2.22
KINGMAN	D0331	137,098	61,154,002	2.24
SOUTHERN CLOUD	D0334	28,279	12,493,878	2.26
LOGAN	D0326	45,428	19,926,846	2.28
ST JOHN-HUDSON	D0350	64,932	28,300,175	2.29
ALTOONA-MIDWAY	D0387	23,688	10,325,991	2.29
VICTORIA	D0432	46,628	19,906,452	2.34
WEST ELK	D0282	46,123	19,653,487	2.35
HILL CITY	D0281	67,587	28,539,076	2.37
GRINNELL PUBLIC SCHOOLS	D0291	17,474	7,352,332	2.38
PRAIRIE HEIGHTS	D0295	15,621	6,570,922	2.38
LACROSSE	D0395	71,160	29,778,759	2.39
BARBER COUNTY NORTH	D0254	135,763	56,406,547	2.41
RIVERTON	D0404	27,510	11,401,392	2.41

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY
SOUTH HAVEN	D0509	17,760	7,347,916	2.42
BUCKLIN	D0459	36,798	15,024,681	2.45
DIGHTON	D0482	60,454	24,598,252	2.46
ELL-SALINE	D0307	20,746	8,408,563	2.47
REMINGTON-WHITEWATER	D0206	51,652	20,632,123	2.50
UNIONTOWN	D0235	26,300	10,482,441	2.51
NESS CITY	D0303	72,805	28,549,569	2.55
TWIN VALLEY	D0240	35,059	13,653,129	2.57
FAIRFIELD	D0310	51,938	20,234,001	2.57
BARNES	D0223	47,120	17,951,891	2.62
ELK VALLEY	D0283	12,967	4,916,468	2.64
JAYHAWK	D0346	38,008	14,165,008	2.68
LINCOLN	D0298	51,634	18,919,252	2.73
EASTERN HEIGHTS	D0324	16,385	5,979,638	2.74
HOISINGTON	D0431	118,956	43,300,351	2.75
NORTHERN VALLEY	D0212	20,380	7,394,137	2.76
ONAGA-HAVENSVILLE-WHEATON	D0322	29,129	10,563,006	2.76
LEON	D0205	51,676	18,687,137	2.77
WEST SMITH COUNTY	D0238	18,089	6,540,126	2.77
CHAPMAN	D0473	83,302	29,981,059	2.78
ELLINWOOD PUBLIC SCHOOLS	D0355	91,403	32,479,279	2.81
HAVEN PUBLIC SCHOOLS	D0312	95,191	33,641,764	2.83
MADISON-VIRGIL	D0386	35,455	12,532,983	2.83
NORTH LYON COUNTY	D0251	51,206	17,903,329	2.86
VERMILLION	D0380	43,081	15,059,101	2.86
GOESSEL	D0411	17,403	6,083,117	2.86
RURAL VISTA	D0481	33,372	11,670,865	2.86
WEST SOLOMON VALLEY SCHOOL	D0213	19,834	6,890,978	2.88
PEABODY-BURNS	D0398	37,770	13,104,355	2.88
UBERLIN	D0294	75,360	26,119,150	2.89
HESSTON	D0460	68,626	23,276,377	2.95
RUSSELL COUNTY	D0407	241,033	81,109,321	2.97
LEROY-GRIDLEY	D0245	44,007	14,780,102	2.98
PIKE VALLEY	D0426	27,871	9,346,116	2.98
CHAUTAUQUA COUNTY COMMUNIT	D0286	50,167	16,684,260	3.01
GOLDEN PLAINS	D0316	22,316	7,398,514	3.02
ARGONIA PUBLIC SCHOOLS	D0359	28,264	9,372,041	3.02
DURHAM-HILLSBORO-LEHIGH	D0410	59,005	19,126,029	3.09
LEOTI	D0467	97,232	31,407,018	3.10
STAFFORD	D0349	46,223	14,788,094	3.13
CIMARRON-ENSIGN	D0102	64,473	20,463,983	3.15
ATWOOD	D0318	55,427	17,573,559	3.15
LABETTE COUNTY	D0506	90,776	28,748,867	3.16
CANTON-GALVA	D0419	59,161	18,641,910	3.17
INMAN	D0448	39,519	12,458,414	3.17
OXFORD	D0358	38,253	12,027,151	3.18
MORRIS COUNTY	D0417	89,212	27,941,153	3.19
SPEARVILLE-WINDTHORST	D0381	29,559	9,220,420	3.21

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY
HOXIE COMMUNITY SCHOOLS	D0412	60,205	18,780,227	3.21
WEST FRANKLIN	D0287	41,847	12,814,046	3.27
MONTEZUMA	D0371	36,020	11,018,021	3.27
LINDSBORG	D0400	84,918	25,722,236	3.30
CLEARWATER	D0264	101,396	30,461,501	3.33
ANTHONY-HARPER	D0361	140,058	42,031,128	3.33
ST FRANCIS COMMUNITY SCHOO	D0297	51,838	15,519,473	3.34
SOUTHERN LYON COUNTY	D0252	49,982	14,796,316	3.38
BURRTON	D0369	33,378	9,845,516	3.39
FREDONIA	D0484	81,425	24,042,141	3.39
NORTH OTTAWA COUNTY	D0239	73,345	21,423,014	3.42
MARMATON VALLEY	D0256	40,602	11,857,101	3.42
OSBORNE COUNTY	D0392	56,193	16,346,867	3.44
JEWELL	D0279	26,132	7,575,893	3.45
WABAUNSEE EAST	D0330	43,614	12,647,336	3.45
ERIE-ST PAUL	D0101	79,925	23,108,539	3.46
SMITH CENTER	D0237	70,807	20,189,131	3.51
ATCHISON CO COMM SCHOOLS	D0377	54,066	15,413,627	3.51
NICKERSON	D0309	123,030	34,808,319	3.53
SOUTHEAST JOHNSON CO	D0229	446,105	125,156,862	3.56
SOLOMON	D0393	35,080	9,805,178	3.58
DERBY	D0260	425,947	118,605,256	3.59
RENWICK	D0267	117,477	32,561,912	3.61
WACONDA	D0272	59,153	16,300,247	3.63
MOUNDRIDGE	D0423	59,602	16,355,146	3.64
SCOTT COUNTY	D0466	143,062	38,950,086	3.67
HUMBOLDT	D0258	62,517	17,000,287	3.68
NORTH JACKSON	D0335	25,170	6,800,638	3.70
PHILLIPSBURG	D0325	97,718	26,294,788	3.72
BROWN COUNTY	D0430	44,810	12,032,332	3.72
BELLEVILLE	D0427	72,996	19,576,245	3.73
OSWEGO	D0504	37,306	9,831,002	3.79
PRETTY PRAIRIE	D0311	33,126	8,722,483	3.80
GARNETT	D0365	116,159	30,528,805	3.80
WASHINGTON SCHOOLS	D0222	38,639	10,102,580	3.82
RILEY COUNTY	D0378	39,376	10,006,131	3.94
EUREKA	D0389	93,937	23,569,472	3.99
CALDWELL	D0360	39,937	9,926,233	4.02
HIAWATHA	D0415	104,986	25,965,181	4.04
ELLSWORTH	D0327	78,067	19,272,186	4.05
SABETHA	D0441	94,729	23,331,634	4.06
GARDEN CITY	D0457	623,052	153,353,972	4.06
GOODLAND	D0352	156,424	38,384,106	4.08
STERLING	D0376	63,162	15,426,994	4.09
BUHLER	D0313	182,920	44,244,593	4.13
ALMA	D0329	69,836	16,915,239	4.13
HIGHLAND	D0425	21,216	5,111,605	4.15
VALLEY HEIGHTS	D0498	41,049	9,837,880	4.17

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	MILAGE EQUIVALENCY (1 / 2)
FT LARNED	D0495	164,153	39,131,447	4.19
MAIZE	D0266	84,183	20,001,108	4.21
LYONS	D0405	106,934	25,234,011	4.24
MCPHERSON	D0418	348,707	81,069,264	4.30
MIDWAY SCHOOLS	D0433	25,560	5,907,719	4.33
NEMAHA VALLEY SCHOOLS	D0442	50,857	11,731,670	4.34
CANEY VALLEY	D0436	66,234	15,163,675	4.37
COLUMBUS	D0493	108,526	24,834,498	4.37
CENTRAL HEIGHTS	D0288	40,215	9,187,426	4.38
SEAMAN	D0345	324,131	73,920,179	4.38
MANKATO	D0278	33,384	7,596,303	4.39
NEODESHA	D0461	68,479	15,338,092	4.46
MARAI DES CYGNES VALLEY	D0456	27,264	6,078,664	4.49
BELOIT	D0273	114,185	25,389,788	4.50
CLAY CENTER	D0379	152,336	33,819,540	4.50
MARION	D0408	67,777	15,067,320	4.50
WESTMORELAND	D0323	42,036	9,294,984	4.52
LOUISBURG	D0416	85,572	18,941,146	4.52
HALSTEAD	D0440	69,865	15,403,291	4.54
COLBY PUBLIC SCHOOLS	D0315	153,975	33,851,885	4.55
MCLOUTH	D0342	40,133	8,763,939	4.58
LIBERAL	D0480	428,751	92,994,074	4.61
CHEROKEE	D0247	59,984	12,969,361	4.63
TURNER-KANSAS CITY	D0202	227,235	48,563,689	4.68
CHETOPA	D0505	21,255	4,472,738	4.75
JEFFERSON COUNTY NORTH	D0339	29,885	6,199,992	4.82
OSKALOOSA PUBLIC SCHOOLS	D0341	40,830	8,377,402	4.87
EASTON	D0449	44,075	8,966,963	4.92
KINSLEY-OFFERLE	D0347	77,093	15,496,334	4.97
CONCORDIA	D0333	161,226	32,108,242	5.02
HAYS	D0489	494,839	98,466,635	5.03
CONWAY SPRINGS	D0356	51,866	10,255,949	5.06
AUBURN WASHBURN	D0437	268,321	53,027,088	5.06
CHENEY	D0268	68,734	13,383,837	5.14
MARYSVILLE	D0364	131,520	25,238,820	5.21
IOLA	D0257	175,073	33,294,191	5.26
GIRARD	D0248	83,927	15,863,076	5.29
GODDARD	D0265	169,378	31,984,217	5.30
DODGE CITY	D0443	493,719	89,878,861	5.49
WINFIELD	D0465	287,141	52,156,748	5.51
PRATT	D0382	235,083	42,557,612	5.52
LYNOON	D0421	40,093	7,200,916	5.57
UDALL	D0463	39,863	7,111,463	5.61
CHERRYVALE	D0447	49,239	8,738,920	5.63
ARKANSAS CITY	D0470	335,181	59,504,933	5.63
PIPER-KANSAS CITY	D0203	50,843	8,984,753	5.66
CHANUTE PUBLIC SCHOOLS	D0413	232,599	40,886,914	5.69
SHAWNEE HEIGHTS	D0450	280,388	49,256,274	5.69

(1) (2) (3)
 10% SURTAX ON
 RESIDENT INDIVIDUALS
 (BEFORE CREDITS FOR
 TAXES PAID TO
 ANOTHER STATE)
 1985
 ASSESSED VALUATION
 (1 / 2)
 MILEAGE EQUIVALENCY

DISTRICT NAME	#	(1)	(2)	(3)
DISTRICT NAME	#	10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILEAGE EQUIVALENCY
HERINGTON	D0487	57,606	10,106,331	5.70
WELLSVILLE	D0289	65,247	11,424,741	5.71
PLEASANTON	D0344	31,373	5,472,107	5.73
BURLINGAME PUBLIC SCHOOLS	D0454	27,147	4,741,244	5.73
LEBO-WAVERLY	D0243	56,274	9,752,724	5.77
GARDNER-EDGERTON-ANTIOCH	D0231	174,732	30,221,718	5.78
WAMEGO	D0320	106,592	18,373,465	5.80
BALDWIN CITY	D0348	76,602	12,974,457	5.90
GREAT BEND	D0428	599,494	101,532,741	5.90
DOUGLASS PUBLIC SCHOOLS	D0396	57,855	9,769,702	5.92
COFFEYVILLE	D0445	280,577	47,119,451	5.95
NORTON COMMUNITY SCHOOLS	D0211	91,801	15,362,470	5.98
MANHATTAN	D0383	700,859	115,654,498	6.06
LAWRENCE	D0497	1,109,548	182,781,904	6.07
JUNCTION CITY	D0475	357,050	58,514,528	6.10
HAYSVILLE	D0261	231,247	37,702,750	6.13
HOLTON	D0336	86,300	13,653,009	6.32
OSAGE CITY	D0420	76,449	12,068,482	6.33
INDEPENDENCE	D0446	302,888	47,018,790	6.44
PAOLA	D0368	183,498	28,225,154	6.50
EL DORADO	D0490	326,089	50,021,983	6.52
WATHENA	D0406	38,794	5,937,632	6.53
SANTA FE TRAIL	D0434	92,182	14,051,128	6.56
FT SCOTT	D0234	236,797	35,523,906	6.67
ABILENE	D0435	169,157	25,371,149	6.67
MAYETTA	D0337	52,257	7,820,092	6.68
VALLEY FALLS	D0338	37,035	5,544,835	6.68
ANDOVER	D0385	166,537	24,809,372	6.71
PERRY PUBLIC SCHOOLS	D0343	86,972	12,881,024	6.75
OLATHE	D0233	1,266,763	187,509,197	6.76
OTTAWA	D0290	233,699	34,384,575	6.80
WELLINGTON	D0353	214,845	31,613,527	6.80
DESOTO	D0232	130,600	19,034,355	6.86
FRONTENAC PUBLIC SCHOOLS	D0249	43,126	6,256,490	6.89
OSAWATOMIE	D0367	104,107	14,879,902	7.00
ATCHISON PUBLIC SCHOOLS	D0409	220,355	31,309,909	7.04
VALLEY CENTER PUBLIC SCHOO	D0262	173,869	24,618,207	7.06
NORTHEAST	D0246	49,610	6,878,354	7.21
TONGANOXIE	D0464	113,686	15,769,214	7.21
LANSING	D0469	98,226	13,516,195	7.27
TROY PUBLIC SCHOOLS	D0429	33,964	4,634,999	7.33
EMPORIA	D0253	605,720	80,988,214	7.48
SILVER LAKE	D0372	62,377	8,330,020	7.49
ROSE HILL PUBLIC SCHOOLS	D0394	99,171	13,169,678	7.53
BASEHOR-LINWOOD	D0458	105,751	13,686,159	7.73
HUTCHINSON PUBLIC SCHOOLS	D0308	854,170	108,364,368	7.88
NEWTON	D0373	412,701	52,103,932	7.92
LEAVENWORTH	D0453	473,018	59,300,497	7.98

DISTRICT NAME	#	(1)	(2)	(3)
		10% SURTAX ON RESIDENT INDIVIDUALS (BEFORE CREDITS FOR TAXES PAID TO ANOTHER STATE)	1985 ASSESSED VALUATION	(1 / 2) MILAGE EQUIVALENCY
PITTSBURG	D0250	359,244	43,832,444	8.20
BAXTER SPRINGS	D0508	79,168	9,506,943	8.33
SALINA	D0305	1,032,945	121,605,825	8.49
KANSAS CITY	D0500	2,663,265	311,770,744	8.54
JEFFERSON WEST	D0340	74,251	8,518,820	8.72
BONNER SPRINGS	D0204	236,369	26,771,467	8.83
WICHITA	D0259	9,328,493	1,047,820,983	8.90
SPRING HILL	D0230	106,155	11,915,122	8.91
PARSONS	D0503	245,058	27,331,669	8.97
AUGUSTA	D0402	250,095	27,667,442	9.04
TOPEKA PUBLIC SCHOOLS	D0501	2,899,566	319,783,299	9.07
SEDGWICK PUBLIC SCHOOLS	D0439	49,415	5,410,071	9.13
BELLE PLAINE	D0357	69,880	7,491,551	9.33
EUDORA	D0491	67,711	7,194,407	9.41
MULVANE	D0263	174,289	17,108,999	10.19
GALENA	D0499	50,563	4,646,992	10.88
SHAWNEE MISSION PUBLIC SCH	D0512	9,747,086	743,936,022	13.10

STATE TOTALS		56,499,908	11,438,029,192	1,169.24

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



5401 S. W. 7th Avenue Topeka, Kansas 66606
913-273-3600

TESTIMONY ON HB 2836
before the
Senate Assessment and Taxation Committee
by
John W. Koepke, Executive Director
Kansas Association of School Boards
March 25, 1986

Mr. Chairman and members of the Committee, we appreciate the opportunity to appear before you on behalf of our 303 member boards of education to express our views on this major piece of legislation. HB 2836 is, we believe, a good idea whose time has come. This legislation has been before you for several years and the need for this form of property tax relief is more important this year than ever.

The concept of a local option income tax for funding public education has been subject to much confusion and misinformation during previous deliberations. It should be made clear that this bill does not add anything to school district budget authority. It only allows the patrons of a school district to shift a portion of their property tax burden to the individual income tax. It is, in the best sense, a form of revenue neutral tax reform.

Due to the 18 month budget requirement for local school districts, use of this measure would provide more than dollar for dollar property tax relief. Taxpayer rights are protected by the mandatory election provision of the bill. Economic development is enhanced by the corporate tax relief provided.

In short, Mr. Chairman and members of the Committee, we believe this measure has considerable political benefit, as well as improving the equity of our school finance formula. It finally would give school districts access to one of the major components of district wealth in our finance formula, the individual income tax. We urge your favorable consideration of this measure.



PUBLIC POLICY STATEMENT

SENATE ASSESSMENT AND TAXATION COMMITTEE

RE: H.B. 2836 - Local Option Income Tax for School Districts

March 25, 1986
Topeka, Kansas

Presented by:
Paul E. Fleener, Director
Public Affairs Division
Kansas Farm Bureau

Mr. Chairman and Members of the Committee:

My name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. We come before you today as PROPONENTS of H.B. 2836. Even as proponents we would offer what we consider to be a "friendly" amendment. Sponsors of the bill are familiar with our proposed amendment ... a fact that does not indicate endorsement of the amendment.

Some members of this committee will remember our testimony in 1981 on H.B. 2370 and in 1983 our testimony on H.B. 2053, both of which were bills to provide a local option income tax for school districts. On those occasions, and again today, we suggested, even urged, that the option be removed and the optional surtax proposed in H.B. 2836 be **required**.

Every member of this committee knows that the School District Equalization Act **requires** a local effort to be made to generate some of the revenue before a determination is made as to state aid entitlement. The mandate for local effort falls on the property

tax. It is not optional. We feel an appropriate mechanism would be to require a similar effort ... say, 15 mills on **assessed valuation** and a 1.5 percent tax on taxable income ... to meet the local effort requirement. If, in its wisdom, this committee wants that to say a 10 percent surtax, at least it is a start.

The farmers and ranchers of this state have had a deep and abiding interest in elementary and secondary education in the state. They have long felt the reliance on the property tax is too great and revenues to fund elementary and secondary schools should be more balanced. More should come from nonproperty tax sources. There should be a significant reduction in the reliance on the property tax. Two paragraphs from our resolution on school finance speak to the issue before you today. We will address those briefly. Further, the full text of our policy position on school finance is attached to our statement. Below you will find reference to our support for a school district income tax and additional revenues to be used for school finance purposes to be derived from an income tax on other entities.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and nonresident individuals.

The local option income tax for school districts is not a new idea. We think the option **should be there** for districts AFTER an initial local effort on income as well as the modest (but equal ... 15 mills equates to 1.5 percent) effort from the property tax. The school district should be able to decide which, or in what combination the resources available should be used.

In 1981 we supported H.B. 2370, a bill which passed the House Assessment and Taxation Committee, passed the full House of Representatives, and was recommended favorably by the **three** committees to which it was assigned in the Senate. Likewise, since there was no action on H.B. 2370, we supported H.B. 2053 in 1983, another local option income tax measure. We are here today to support H.B. 2836 but we convey to you in all candor our desire for you to mandate the first portion of income tax and leave the option to the district when, whether, and to what extent the income tax would be used for **additional** (beyond the minimal **required** effort) funds within the school district.

Thank you very much for the opportunity to appear on H.B. 2836. We would be pleased to respond to questions if there are any.

School Finance

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

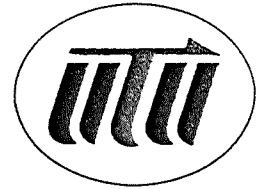
We will support legislation to increase the state sales tax by one cent, PROVIDED the revenues from such increase are used for financing elementary and secondary schools and to reduce property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we will continue to oppose efforts to establish a statewide property tax levy.

R. E. (RON) CALBERT
DIRECTOR, CHAIRMAN



OAK STREET PLACE SUITE A
130 EAST FIFTH STREET
P.O. BOX 726
NEWTON, KANSAS 67114-0726
TELEPHONE (316) 283-8041

KANSAS STATE LEGISLATIVE BOARD

STATEMENT OF

RON E. CALBERT, DIRECTOR

KANSAS STATE LEGISLATIVE BOARD

UNITED TRANSPORTATION UNION

REGARDING HOUSE BILL NO. 2836

March 1986

Attachment 4
Senate Tax Comm. - 3/25/86

Mr. Chairman and members of the Committee, thank you for the opportunity to appear before you today on House Bill No. 2836. I am Ron E. Calbert, Director, Kansas State Legislative Board, UNITED TRANSPORTATION UNION. I am authorized to speak for our some seven thousand (7,000) active and retired Railroad and Bus members and their families who reside in Kansas.

For several reasons, Mr. Chairman, we rise in opposition to H.B. 2836, which proposes authority for boards of education to levy a surtax upon the state income tax liability of residents of a school district.

Perhaps I've missed a "loophole," but H.B. 2836 seems to contravene the Kansas Constitution; Article 6, Section 6, Sub-Section (b) provides:

"The legislature shall make suitable provision for finance of the educational interests of the state."

And, Article 11, Section 2, provides:

"The state shall have power to levy and collect taxes on incomes from whatever source derived which taxes may be graduated and progressive."

Moreover, in Article 12, Section 5 I read numerous "home rule" provisions for authority to levy taxes by "cities" but none for "boards of education."

I have heard estimates that over half of Kansas' agricultural investment land is owned by non-residents. Yet, you have heard proponents of H.B. 2836 praise it as an "alternative revenue source" and as "property tax relief." Non-residents cannot be taxed on their income so over half the district's income wealth would escape taxation. My questions are: "Whose alternative?" and "Whose property tax?" The taxpayers I represent only have one "pocketbook" and they do not have Schedule "F" to write off their expense!

Department of Revenue officials will apprise the Committee of the numerous administrative problems should H.B. 2836 be enacted. While they are before you it would be helpful if the Committee heard some statistics as to just how many Kansas residents with high gross or adjusted gross income on federal form 1040 arrive at the bottom line on Kansas form K 40 with "zero" state income tax liability. A surtax of ten percent (or more) of "zero" income tax liability is "zero." But to the average wage earner with a \$500.00 Kansas tax liability, it's another \$50.00 or more!

The federal tax code has squeezed out the average payday-to-payday wage earner and forced him to standard deductions and short form 1040. He's already lost the gasoline and medical expense deductions and interest and insurance deductions are in jeopardy. He has had an increase in his Social Security and Railroad Retirement tax. Meanwhile, he looks at all the wonderful tax benefits enacted by the 97th Congress such as the \$2,000 exemption if he had \$16,000 to invest in All-Savers and the \$2,000 to \$4,000 adjustment if he could afford to invest in an Individual Retirement Account. Finally, he looks at the record and discovers that he pays more federal and state income tax than the Boeing Corporation, Dow Chemical Company, and Westinghouse Electric Corporation!

Money collected from H.B. 2836 is supposed to go for property tax relief. I quote from H.B. 2836, Section 6 (c): "The tax levy of each school district upon taxable tangible property located within such district shall be reduced by an amount equivalent to the amount of revenue distributed to the school district pursuant to this section." However, corporations, insurance companies, banks, and savings and loan associations are not being taxed, while they enjoy the same property tax reduction!

Mr. Chairman and Committee members, as this bill was being debated in the House of Representatives by the Committee of the Whole, the following scenario was brought to the attention of the Committee: If this bill would become law - and by some strange reason Derby School District No. 260 would convince the voters in this district to support this tax measure - a ten percent surtax upon the State income tax liability of the Derby school district would raise some \$425,000. This amount would reduce the property taxes about 3.5 mills. Mr. Chairman, and members of the Committee, there is a large industry in this district that would receive - at the cost of the wage earner in this district - a \$240,000 tax relief.

Why not repeal the retail sales tax on food for people and raise the rate statewide to increase general revenue? Certainly we have an excellent Homestead Tax Refund Act to benefit those taxpayers who are truly hurt by property taxes.

The tax incidence in Kansas impacts squarely on the middle-income taxpayer who pays the highest ratio of taxation to income. I urge you to reject the proposition of H.B. 2836.

I will add a quote from my good friend, Bryan Whitehead, whom I am sure you all miss:

"We have all heard the line from a popular western song: "This gun don't care who it shoots." I close by suggesting a paraphrase: "These tax shifts don't care who they shaft!"

I appreciate the opportunity to express my views on this most important and controversial subject. I will now attempt to respond to any questions which you may have.

Brotherhood of Locomotive Engineers

Kansas State Legislative Board

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OPPOSITION TO THE PASSAGE OF HOUSE BILL 2836

I AM LEROY JONES, CHAIRMAN OF THE KANSAS LEGISLATIVE BOARD FOR THE BROTHERHOOD OF LOCOMOTIVE ENGINEERS. I AM HERE TODAY IN OPPOSITION TO HB 2836, AN ACT THAT WOULD AUTHORIZE THE LEVY OF INDIVIDUAL TAX BY SCHOOL DISTRICTS.

OUR POSITION IS THAT SCHOOL DISTRICTS SHOULD BE FUNDED BY PROPERTY TAX. WE OPPOSE ANY GOVERNMENTAL BODY, OTHER THAN THE STATE, TO IMPOSE AN INCOME TAX ON INDIVIDUALS.

WE FEEL THAT THIS BILL WOULD BE ANOTHER TAX BURDEN ON THE WORKING MEN AND WOMEN IN OUR STATE. WE FEEL THAT THIS PROPOSAL IS JUST ANOTHER TAX BRAKE FOR BUSINESS AT THE COST OF INDIVIDUAL CITIZENS.


THANK YOU FOR THE OPPORTUNITY TO APPEAR BEFORE YOUR COMMITTEE.

TESTIMONY OF LEROY D. JONES
CHAIRMAN
KANSAS LEGISLATIVE BOARD
BROTHERHOOD OF LOCOMOTIVE ENGINEERS
MARCH 25, 1986

Attachment 5
Senate Tax Comm. - 3/25/86

MEMORANDUM

TO: The Honorable Fred A. Kerr, Chairman
Senate Committee on Assessment and Taxation

FROM: Harley T. Duncan, Secretary
Kansas Department of Revenue 

RE: House Bill 2836 -- Local Option Income Tax

DATE: March 25, 1986

Thank you for the opportunity to appear before you today on House Bill 2836 which would set in place the mechanism for adopting a local option income tax at the school district level. The Department of Revenue respectfully opposes this measure. We do so for several reasons.

State Responsibility for Education. The Kansas Constitution states that the Legislature shall provide for the establishment and maintenance of a system of public schools and educational institutions. Concomitant with this is the responsibility to establish a system of financing local public schools which, through a mix of state and local resources, provides equal educational opportunity for all children in Kansas regardless of where they live.

While you have heard that this bill does not create one iota of school formula disequalization, I would submit that it will make accomplishment of this goal extremely more difficult. First, it causes the State to relinquish, at least to some degree, control over the one revenue source it still has solely at its disposal to achieve equalization of educational resources. Second, a local option income tax will provide certain districts with significantly greater resources than others. Differences in the effect of a 10 percent local option tax on the mill levy of school districts vary by as much as a factor of 10. Over time the ability of income-rich districts to finance higher budget limits without property tax increases and to utilize fully all authorized budget limits because of the local option income tax will create disequalizing pressures on our school finance system.

Unguided Tax Relief. The bill provides that funds raised through the local option income tax are to be used to provide across-the-board property tax reductions. While we might agree that property tax reductions are desirable, I believe we should consider whether that relief should be targetted to certain income groups or certain types of property. The bill does not attempt to distinguish among areas of the State most in need of property tax relief. Instead, the amount of property tax relief

is in direct proportion to the income levels of school district patrons. Finally, the bill will provide tax relief to property owners who are non-residents and businesses even though they will pay no direct local option income tax under the bill.

Tax Burden Distribution. Under the bill, the local income tax liability is levied as a percentage of the state liability. That is, the additional burden will fall on those now paying the income tax in direct proportion to their current liability. I suspect that if the question before this group was "How should we distribute a 10 percent increase in income taxes?" there would be substantial differences of opinion. Yet, HB 2836 assumes that everyone is perfectly satisfied with our current distribution. I would note that $\frac{5}{8}$ percent of our current liability is assessed against taxpayers with an adjusted gross income of \$15,000 - \$50,000. HB 2836 would also exacerbate the shift away from corporation income taxes and toward individual income taxes that has occurred over recent years.

Tax Base Sharing. The Committee should be mindful that HB 2836 puts the State in the position of sharing the last major tax base that it has primarily at its disposal with local governments. Every subsequent action taken by the Legislature with respect to the income tax is magnified by a factor of 10.0 percent or more. The result is that the State begins to lose control of its revenue source. This has already been done to such an extent in the sales tax area that I think most observers would agree that we have only one sales tax increase left at the State level before our combined rates would start to become out-of-line with other states.

Administrative Concerns. HB 2836 will create administrative and compliance difficulties for taxpayers and the Department. Because the local tax is not subject to withholding and estimated tax payments, many taxpayers who are now refund recipients may well become balance due taxpayers. With the increase in balance due returns we should expect an increase in collection problems. The local option taxes are also likely to lead to taxpayer errors which will require manual adjustment and will slow processing for all taxpayers. Finally, the local tax could be avoided if one were to file the return with an address in a school district not levying the local tax.

In short, we believe HB 2836 is flawed from a tax policy and a technical standpoint and urge you to reject it. I would be glad to answer any questions.

§ 9. Internal improvements; state highway system; flood control; conservation or development of water resources. The state shall never be a party in carrying on any work of internal improvement except that: (1) It may adopt, construct, reconstruct and maintain a state system of highways, but no general property tax shall ever be laid nor general obligation bonds issued by the state for such highways; (2) it may be a party to flood control works and works for the conservation or development of water resources; (3) it may be a party to capital formation for economic development initiatives; (4) it may be a party to any work of internal improvement, whenever any work of internal improvement not authorized by (1) ~~or~~, (2) or (3) is once authorized by a separate bill passed by the affirmative vote of not less than two-thirds of all members then elected (or appointed) and qualified to each house, ~~expend--or distribute---funds--received--from--the--federal--government therefor--and--may--participate--with--the--federal--government therein--by--contributing--any--state--funds--appropriated--in accordance--with--law--for--such--purpose--in--any--amount--not exceeding--the--amount--received--from--the--federal--government for--such--improvement,~~ but no general property tax shall ever be laid nor general obligation bonds be issued by the state therefor; and ~~(4)~~ (5) it may expend funds received from the federal government for any public purpose in accordance with the federal law authorizing the same.