

Approved On: _____

Minutes of the House Committee on Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 16, 1988 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Crowell, Wagnon, Wunsch

Committee staff present:

Tom Severn, Legislative Research
Chris Courtright, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

HB-2854 - AN ACT concerning school districts; providing for the levy of an annual tax for the purpose of financing the implementation of a long range building plan. Representative David Miller, sponsor, explained the bill and its purpose to put funds aside. If a school district determines that additional school sites will be needed in the future for school district purposes and has determined that the capital outlay tax will be insufficient to finance implementation of a long range building plan, such board will have the authority to make an annual tax levy.


There were questions from committee members concerning how the money would be invested, if money can be set aside now subject to the approval of voters in the district, and what would happen to the funds if for some reason it was not used for the original purpose.

Richard Funk, representing Kansas Association of School Boards, testified and said that the concept of the bill is good as many problems in the past were caused because there was not a definite plan. It would give a measure of flexibility and would make it necessary to establish a building plan and a mill rate.

Committee members discussed the bill and the fact that there is no provision for stopping the tax and what would happen to the accumulated funds if for some reason the fund was not needed and the project discontinued. It was agreed that additional accountability is needed; also that there is growth in student enrollment but no growth in the tax base. This concluded the public hearing on HB-2854.

The minutes of February 12 were approved.

There being no further business the meeting was adjourned.



Keith Roe, Vice Chairman