

Approved 2/21/89
Date
x *[Signature]*

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at
Chairperson

9:00 a.m./~~p.m.~~ on February 16, 1989 in room 519-S of the Capitol.

All members were present except:

Representative Pottorff, absent

Committee staff present:

Chris Courtwright, Research
Don Hayward, Revisor's Office
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Pat Baker - Kansas Association of School Boards

Pat Baker testified in support of HB 2203, stating that this bill was introduced at their request by the House Education Committee to address a problem which has arisen for local school boards as a result of the reappraisal statutes which limit taxing authority in the year of reappraisal. (Attachment 1)

Chairman Roe closed the hearing on HB 2203.

A motion was made by Representative Guldner and seconded by Representative Branson to introduce a bill regarding severed minerals. The motion passed.

The minutes of February 15, 1989, were approved.

The meeting adjourned.

**KANSAS
ASSOCIATION**



**OF
SCHOOL
BOARDS**

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

**Testimony on HB 2203
before the
House Taxation Committee**

by

**Patricia E. Baker, Associate Executive Director
Kansas Association of School Boards**

Mr. Chairman and members of the Committee, I appear before you in support of H.B. 2203 on behalf of the 301 member unified school district boards of education of the Kansas Association of School Boards. H.B. 2203 was introduced at our request by the House Education Committee to address a problem which has arisen for local school boards as a result of the reappraisal statutes which limit taxing authority in the year of reappraisal.

The reappraisal statutes specifically exempted school district general fund levies from their application. However, school district capital outlay levy authority was not so exempted. This will cause major dislocation in some school districts due to their dependence on capital outlay funds for some current expenditures. Unlike other units of government, school districts do not have other sources of revenue than their taxing authority for these purposes.

Many school districts will find themselves with increased valuation as a result of reappraisal. Compliance with the reappraisal

*2/16/89
Attachment 1*

statute limitations may result in an inability to comply with the conditions necessary for transferring general fund dollars to their capital outlay fund. This would occur even though they would be levying the maximum amount permitted under the present statutes.

For these reasons, we would request your favorable consideration of H.B. 2203 and I would be happy to answer any questions regarding our proposal.

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