

Approved June 26, 1992
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by SENATOR JOSEPH C. HARDER at
Chairperson

Upon adjournment

(5:00) ~~xx~~/p.m. on Tuesday, April 7, 1992 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Mr. Ben Barrett, Legislative Research Department
Mr. Chris Courtwright, Legislative Research Department
Ms. Avis Swartzman, Mr. Don Hayward, Revisors of Statutes
Mr. Dale Dennis, Assistant Commissioner of Education
Mrs. Millie Randell, Committee Secretary

Conferees appearing before the committee:

Senate Substitute for HB 2892 - School district finance and quality performance act.

After reconvening the meeting, Chairman Joseph C. Harder requested Mr. Ben Barrett, staff, to update the Committee on modifications to the school finance proposal suggested by Senator Kerr at an earlier meeting today.

Mr. Barrett stated that the modifications include the Committee's amendment to weight at-risk students at .075 and \$360 million in the calculation for 1996. (Attachment 1)

The Chair stated that the Committee needs to revisit the proposal made by Senator Kerr, and he called upon Senator Kerr for comments.

Senator Kerr explained that his proposal, which now imposes a 37-mill property tax levy, was targeted to create a property tax levy of approximately 34 mills. Staff confirmed that the at-risk weighting amendment adopted by the Committee raised the mill levy by probably two mills.

Senator Kerr pointed out that his proposal is based upon the House school finance plan.

Senator Montgomery moved that the property tax mill levy be set at 34 mills and the sales tax increase be reduced by one quarter cent (from one cent to three quarters of a cent) by utilizing the unexpended balances. Senator Kerr seconded the motion. Senator Montgomery noted that the one quarter cent tax reduction would be equivalent to about \$55 million.

When the Chair called for the question, he ruled that the motion had carried, and the amendment was adopted.

On behalf of Senator Montgomery, Mr. Chris Courtwright, staff, explained a proposal which would increase individual income taxpayers' liability from \$73.8 million (Senate on Final Action version) to \$89.7 million in order to offset the amount lost in restoring the sales tax exemption for utilities consumed in the production or manufacture of tangible personal property (approximately \$16.7 million); and it would restore the federal income tax deductibility option for individuals (about \$1.5 - 2 million). (Attachment 2)

Following Mr. Courtwright's explanation, Senator Montgomery moved that the Committee adopt the tax proposal as explained by Mr. Courtwright and restore the 2.5 percent sales tax exemption for utilities consumed in the production or manufacture of tangible personal property. The motion was seconded by Senator Webb.

Following a call for a division, the Chair ruled that the motion had failed.

Senator Webb, noting the absence of a provision for helping school districts

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
Upon
room 519-S, Statehouse, at Adjourn. a.m./p.m. on Tuesday, April 7, 1992

pay for costs associated with opening new schools, moved that a weighting factor, not to exceed .25 and not to exceed two years, be applied to students attending that particular facility. He further stated that the weighting factor would become effective only after a district has utilized its local option budget authority for a new facility, and it would not be incorporated into the base budget. Senator Langworthy seconded the motion. (Attachment 3)

When the Chair called for the question, he ruled that the amendment was adopted.

When the Chair called for further action, Senator Ward moved to increase the individual income tax liability from \$73.8 million (Senate on Final Action version) to \$120.5 million and reduce the sales tax increase by one quarter cent (from .0075 to .005). He explained that the revenue loss created by reducing the sales tax would be replaced by raising the income tax. Senator Parrish seconded the motion.

Senator Kerr made a substitute motion that the Committee reconsider its action on Senator Montgomery's motion relating to increasing individual income tax liability and restoring the exemption for utilities consumed in the production or manufacture of tangible personal property. Senator Frahm seconded the motion, and the motion carried.

Senator Kerr moved that the Committee adopt Senator Montgomery's proposal to restore the exemption for utilities consumed in the production or manufacture of tangible personal property and adopt the income tax schedule as described by Mr. Chris Courtwright on behalf of Senator Montgomery. Senator Montgomery seconded the motion. The Chair ruled that the motion had carried and the amendment was adopted.

Senator Ward moved to amend Senate Substitute for HB 2892 by increasing the individual income tax liability from \$89.7 million to \$120.5 million and reducing the proposed sales tax increase from .0075 to .005. Senator Walker seconded the motion. Following a call for a division, the Chair ruled that the motion had failed.

When the Committee focused its attention on the tuition voucher provision contained in Senate Substitute for HB 2892, Mr. Dale Dennis, staff, estimated that the fiscal impact of the provision could be \$12.5 million, based upon the premise that two and one half percent of eligible children (at \$2500 per student) in both the public and private school sectors should choose this option.

Senator Parrish moved to delete those sections of Senate Substitute for HB 2892 relating to the tuition voucher program. Senator Karr seconded the motion, and the Chair ruled that the motion had carried.

Senator Kerr moved that Senate Substitute for HB 2892, as amended by the Committee, include the following provisions: a 34-mill statewide levy; \$3,600 basic state aid per pupil; except for the amendments made today, use the weighting factors for small school districts as provided in the House plan. The motion was seconded by Senator Webb, and the motion carried.

The Chair recognized Senator Frahm who referred Committee attention to page 28, (d) relating to the "Enrollment" section of Senate Substitute for HB 2892. Senator Frahm expressed concern for school districts which experience enrollment decreases that may cause considerable hardship under which a district must operate in a school year and requested Ms. Swartzman, staff, to explain the provision which she had drafted to address these situations.

Ms. Swartzman explained that under the present School District Equalization Act formula, a provision exists whereby districts may budget based on the preceding school year if their enrollment should decrease. Under the

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proposed plan, explained Ms. Swartzman, no budget limitations are set, and the language found on page 28, (d), following the "Enrollment" definition was drafted and tailored to attend to such situations on a yearly basis based upon the current SDEA formula.

Senator Frahm moved that the Committee adopt an amendment relating to a decreasing enrollment protection provision as described by Ms. Swartzman. Senator Steineger seconded the motion. Ms. Swartzman confirmed that the provision refers to unweighted students and said the percentages used would be similar to those contained in the current SDEA formula. When the Chair called for the question, he announced that the motion had carried and the amendment was adopted.

Senator Steineger expressed concern regarding excess expenses incurred by school districts which are under a federal court order to bus students due to implementation of a desegregation mandate. However, ensuing Committee discussion questioned whether or not the desegregation bussing mandate would continue to apply in Kansas in view of recent federal court action.

Ms. Swartzman, revisor, explained technical amendments which she requested the Committee to adopt:

- 1) Remove all references relating to appropriations from the State General Fund. She explained that she had made provisions for appropriations from the State General Fund to the new State School District Finance Fund and has been apprised that funds are not appropriated from the State General Fund to another fund, and
- 2) Remove incorrect references to the "legally adopted budget of operating expenses" which no longer exists under this school finance plan.

Senator Steineger moved that the Committee adopt the technical amendments described by Ms. Swartzman. Senator Karr seconded the motion. The motion carried, and the amendments were adopted.

When the Chair called for additional motions, Mr. Don Hayward, revisor, described technical amendments he would request the Committee to adopt:

- 1) Earmark all the money raised by this bill to the State School District Finance Fund,
- 2) Adjust the percentages of the demand transfers to the local ad valorem tax reduction fund and the city/county revenue sharing fund, and
- 3) Hold the state highway fund harmless.

Senator Karr moved that the technical amendments as described by Mr. Hayward be adopted. Senator Frahm seconded the motion, and the amendments were adopted.

Mr. Hayward confirmed that every dollar raised through implementation of the monetary increases proposed in Senate Substitute for HB 2892 would be dedicated to school finance.

Mr. Dennis, staff, responding to a question, estimated that probably five school districts would use the total local option budget authority in order to maintain their current year budget levels, and many districts would use varying amounts up to the 25% cap.

Senator Langworthy moved to strike the voter protest petition/election provision for school budgets in school districts which must use up to 25% of their LOB in order to maintain their current per pupil expenditures. The Chair ruled that the motion died for lack of a second.

Senator Langworthy moved that the Local Option Budget protest

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MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
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petition/election provision be removed for a two-year period. The Chair ruled that the motion died for lack of a second.

Senator Webb moved to strike the protest petition/election provision on the first ten percent of the Local Option Budget provision but retain it on the additional fifteen percent. Senator Parrish seconded the motion.

Senator Ward made a substitute motion whereby the protest/election provision is implemented in the second year and only by an amount which exceeds the district's local option budget authority in its initial year. The motion was seconded by Senator Walker, but the Chair ruled that the motion had failed.

Senator Parrish moved that Senate Substitute for HB 2892, as amended, be recommended favorably for passage. The motion was seconded by Senator Karr. When the Chair called for the question, he announced that the motion had carried.

Committee confirmed to staff the following provisions of the bill which it had passed:

\$3,600 basic state aid per pupil
House weighting factors
At risk-weighting factor was increased to .075
34 mills statewide property tax levy
Declining enrollment protection provision
.25 weighting is added for operation of new buildings in districts which have capped out under their LOB
Tuition voucher choice system is stricken
Severability clause is stricken.
The one cent sales and use tax is decreased to 0.75 percent
Income tax liability is increased from \$73.8 million to \$89.7 million
The sales tax exemption for utilities consumed in the production or manufacture of tangible personal property is restored
Federal deductibility option for individuals is restored

The Chair adjourned the meeting.

SENATE EDUCATION COMMITTEE

Upon Adjournment

TIME: (5:00 p.m.)

PLACE: 519-S

DATE: Tuesday, April 7, 1992

GUEST LIST

NAME	ADDRESS	ORGANIZATION
Craig Grant	Topeka	HNFA
CWAL BURNETT	Topeka	US 501 #
BRUCE GORDEN	TOPEKA	KANSAS NEA
Chuck Tilman	Topeka	KNEA
Christy Lewings	Osawatomie	Olathe-NEA
BILL MUSICK	MINNEAPOLIS	S + Bd Ed
GERALD HENDERSON	TOPEKA	USA of KS
Bark Cole	Topeka	KNEA
TONI WHEELER	TOPEKA	SEN. KARR'S STAFF
BOB MARTIN	TOPEKA	SEN. KARR'S STAFF
KAREN FRANCE	TOPEKA	KAR
JANET STUBBS	Topeka	HBAK
KEVIN ROBERTSON	TOPEKA	BARBER & Assoc.
Curt Carpenter	Great Bend	West Plains Energy
JIM KEELE	PAOLA	BLE
DON LYNDSEY	OSAWATOMIE	UTU
Ken Baker	Topeka	4th Parliament USD's
Del Liber	Topeka	KLA
Tom Whitaker	Topeka	Ks Motor Carriers Assn
ART BROWN	ICC -	KS LBR Dealers
Jeff Wagoner	Topeka	Senate Staff
Jim Ludwig	"	KPA GAS SERVICE
Warren Parker	Manhattan	Ks. Farm Bureau

(AS PASSED BY HOUSE OF REPRESENTATIVES)
 H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES

(Amounts in Thousands)

Budget Inc. 1%

	FY 1993	FY 1994	FY 1995	FY 1996
H.B.2892 Base Operating Budget (@ \$3,600)	1,878,805	1,897,593	1,916,569	1,935,735
Setaside Aid For Local Option Bgt. (LOB)	43,779	44,196	44,638	45,084
Subtotal: "Budget"	1,922,584	1,941,789	1,961,207	1,980,819
Local Revenues:				
Prop. Tax @ 37 Mills (65%)	362,530	377,031	392,112	407,797
Cash on Hand	179,308	0	0	0
Prop. Tax in Proc./Prior Year	255,000	195,208	203,017	211,137
Motor Vehicle Tax	125,000	118,600	87,200	92,100
P.L. 874	12,000	12,480	12,979	13,498
Mineral Prod. Tax/IRBs	6,000	6,240	6,490	6,749
Subtotal	939,838	709,559	701,798	731,281
State Revenues:				
Cash on Hand	0	114,176	22,745	50,233
Current "Gen." State Aid/4% Inc.	776,922	807,999	840,319	873,932
Additional State Resources	320,000	332,800	346,112	359,956
Total Revenues	(2,036,760)	(1,964,534)	(1,910,973)	(1,914,936)
Cash on Hand Carried Forward	114,176	22,745	(50,233)	(65,882)
Amount Per Mill	15,074	15,677	16,304	16,956
Property Tax Rate In Mills	37	37	37	37

EXHIBIT:

Total Budget: Base + LOB @ 25% Usage	1,996,230	2,016,193	2,036,355	2,056,718
Total State Aid Required for Base and LOB	982,746	1,232,229	1,259,409	1,249,537
25 % LOB at 25% Usage	117,425	118,600	119,786	120,983
LOB Amount from Local Sources	73,646	74,404	75,148	75,899
State Aid for LOB Eqld./ 75th Percentile AVPP	43,779	44,196	44,638	45,084
Mill Rate for District Portion of LOB	7.52	3.41	5.33	4.13

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.

Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$16.5 million, as amended by Senate Education Committee.

House low enrollment weighting and at-risk pupils weighted at 0.075.

KLRD 4-7-92

EDUC
 (O.A.) 5 P.M.
 4/7/92
 A1-1

(AS PASSED BY HOUSE OF REPRESENTATIVES)
 H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES

(Amounts in Thousands)

Budget Inc. 2%

	FY 1993	FY 1994	FY 1995	FY 1996
H.B.2892 Base Operating Budget (@ \$3,600)	1,878,805	1,916,381	1,954,709	1,993,803
Setaside Aid For Local Option Bgt. (LOB)	43,779	44,633	45,526	46,436
Subtotal: "Budget"	1,922,584	1,961,014	2,000,235	2,040,239
Local Revenues:				
Prop. Tax @ 37 Mills (65%)	362,530	377,031	392,112	407,797
Cash on Hand	179,308	0	0	0
Prop. Tax in Proc./Prior Year	255,000	195,208	203,017	211,137
Motor Vehicle Tax	125,000	118,600	87,200	92,100
P.L. 874	12,000	12,480	12,979	13,498
Mineral Prod. Tax/IRBs	6,000	6,240	6,490	6,749
Subtotal	939,838	(939,838) 709,559	(701,798) 701,798	731,281 (731,281)
State Revenues:				
Cash on Hand	0	0	114,176	(114,176) 3,519
Current "Gen." State Aid/4% Inc.	776,922	(776,922) 807,999	(807,999) 840,319	(840,319) 873,932
Additional State Resources	320,000	(320,000) 332,800	(346,112) 346,112	359,956 (359,956)
Total Revenues	(2,036,760)	(1,964,534)	(1,891,748)	(1,856,683)
Cash on Hand Carried Forward	114,176	3,519	(108,487)	(183,557)
Amount Per Mill	15,074	15,677	16,304	16,956
Property Tax Rate In Mills	37	37	37	37

EXHIBIT:				
Total Budget: Base + LOB @ 25% Usage	1,996,230	2,036,155	2,076,878	2,118,416
Total State Aid Required for Base and LOB	982,746	1,251,455	1,298,437	1,308,958
25 % LOB at 25% Usage	117,425	119,774	122,169	124,613
LOB Amount from Local Sources	73,646	75,141	76,643	78,176
State Aid for LOB Eqld./ 75th Percentile AVPP	43,779	44,633	45,526	46,436
Mill Rate for District Portion of LOB	7.52	3.48	5.43	4.28

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.
 Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$16.5 million, as amended by Senate Education Committee.

House low enrollment weighting and at-risk pupils weighted at 0.075.

KLRD 4-7-92

EDUC
 (0 A) 5 p.m.
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 A1-2

(AS PASSED BY HOUSE OF REPRESENTATIVES)
 H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES

(Amounts in Thousands)

Budget Inc. 3%

	FY 1993	FY 1994	FY 1995	FY 1996
H.B.2892 Base Operating Budget (@ \$3,600)	1,878,805	1,935,169	1,993,224	2,053,021
Setaside Aid For Local Option Bgt. (LOB)	43,779	45,071	46,423	47,816
Subtotal: "Budget"	1,922,584	1,980,240	2,039,647	2,100,837
Local Revenues:				
Prop. Tax @ 37 Mills (65%)	362,530	377,031	392,112	407,797
Cash on Hand	179,308	0	0	0
Prop. Tax in Proc./Prior Year	255,000	195,208	203,017	211,137
Motor Vehicle Tax	125,000	118,600	87,200	92,100
P.L. 874	12,000	12,480	12,979	13,498
Mineral Prod. Tax/IRBs	6,000	6,240	6,490	6,749
Subtotal	939,838	709,559	701,798	731,281
State Revenues:				
Cash on Hand	0	114,176	15,706	167,125
Current "Gen." State Aid/4% Inc.	776,922	807,999	840,319	873,932
Additional State Resources	320,000	332,800	346,112	359,956
Total Revenues	(2,036,760)	(1,964,534)	(1,872,522)	(1,798,045)
Cash on Hand Carried Forward	114,176	(15,706)	(167,125)	(302,792)
Amount Per Mill	15,074	15,677	16,304	16,956
Property Tax Rate In Mills	37	37	37	37

EXHIBIT:

Total Budget: Base + LOB @ 25% Usage	1,996,230	2,056,117	2,117,801	2,181,335
Total State Aid Required for Base and LOB	982,746	1,270,681	1,337,850	1,369,555
25 % LOB at 25% Usage	117,425	120,948	124,577	128,314
LOB Amount from Local Sources	73,646	75,877	78,154	80,498
State Aid for LOB Eqld./ 75th Percentile AVPP	43,779	45,071	46,423	47,816
Mill Rate for District Portion of LOB	7.52	3.55	5.53	4.44

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.

Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$16.5 million, as amended by Senate Education Committee.

House low enrollment weighting and at-risk pupils weighted at 0.075.

KLRD 4-7-92

EDUC
 (O.A.) 5 p.m
 4/7/92
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(AS PASSED BY HOUSE OF REPRESENTATIVES)
H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES
 (Amounts in Thousands)

Budget Inc. 4%

	FY 1993	FY 1994	FY 1995	FY 1996
H.B.2892 Base Operating Budget (@ \$3,600)	1,878,805	1,953,957	2,032,115	2,113,400
Setaside Aid For Local Option Bgt. (LOB)	43,779	45,508	47,329	49,222
Subtotal: "Budget"	1,922,584	1,999,466	2,079,444	2,162,622
Local Revenues:				
Prop. Tax @ 37 Mills (65%)	362,530	377,031	392,112	407,797
Cash on Hand	179,308	0	0	0
Prop. Tax in Proc./Prior Year	255,000	195,208	203,017	211,137
Motor Vehicle Tax	125,000	118,600	87,200	92,100
P.L. 874	12,000	12,480	12,979	13,498
Mineral Prod. Tax/IRBs	6,000	6,240	6,490	6,749
Subtotal	939,838	(939,838)	701,798	(731,281)
State Revenues:				
Cash on Hand	0	114,176	(34,932)	226,148
Current "Gen." State Aid/4% Inc.	776,922	807,999	840,319	873,932
Additional State Resources	320,000	332,800	346,112	359,956
Total Revenues	(2,036,760)	(1,964,534)	(1,853,296)	(1,739,022)
Cash on Hand Carried Forward	114,176	(34,932)	(226,148)	(423,600)
Amount Per Mill	15,074	15,677	16,304	16,956
Property Tax Rate In Mills	37	37	37	37

EXHIBIT:

Total Budget: Base + LOB @ 25% Usage	1,996,230	2,076,080	2,159,123	2,245,488
Total State Aid Required for Base and LOB	982,746	1,289,906	1,377,647	1,431,341
25 % LOB at 25% Usage	117,425	122,122	127,007	132,088
LOB Amount from Local Sources	73,646	76,614	79,679	82,866
State Aid for LOB Eqld./ 75th Percentile AVPP	43,779	45,508	47,329	49,222
Mill Rate for District Portion of LOB	7.52	3.63	5.64	4.60

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.
 Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$16.5 million, as amended by Senate Education Committee.

House low enrollment weighting and at-risk pupils weighted at 0.075.

KLRD 4-7-92

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Proposed Changes:

New Rate Brackets

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Proposed Tax Rates

	No Deductibility	Proposed Tax Rates	With Federal Deductibility
Married:	\$0 - \$15	3.50%	\$0 - \$20 5.25%
	\$15 - \$30 + \$1,295	3.65%	\$20 - \$35 + \$1,050 6.00%
	\$30- Over + \$5,758	6.10%	\$35 - \$45 + \$1,950 10.00%
			\$45- Over + \$2,950 12.00%
Single:	\$0 - \$10	4.40%	\$0 - \$20 5.25%
	\$10 - \$25 + \$648	4.60%	\$20 - \$35 + \$525 6.00%
	\$25 - Over + \$2,879	6.95%	\$35 - \$45 + \$975 10.00%
			\$45- Over + \$1,475 12.00%

**Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992**

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0175

Married						Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.0	\$0.00	0.0%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	-2.1%	\$0.0	(\$0.20)	0.3%	122,636	-2.1%	\$0.0	(\$0.18)	0.3%
\$5 \$15	58,048	-3.2%	(\$0.1)	(\$1.31)	0.4%	168,209	-1.8%	(\$0.5)	(\$3.23)	1.7%	226,258	-1.9%	(\$0.6)	(\$2.74)	1.3%
\$15 \$25	79,879	-4.1%	(\$1.0)	(\$12.90)	1.4%	97,787	-1.1%	(\$0.6)	(\$6.28)	2.7%	177,666	-2.1%	(\$1.6)	(\$9.26)	2.1%
\$25 \$35	79,175	-3.4%	(\$1.7)	(\$21.60)	1.9%	52,515	1.5%	\$0.7	\$13.70	3.1%	131,690	-1.0%	(\$1.0)	(\$7.52)	2.4%
\$35 \$50	112,676	1.4%	\$1.7	\$14.72	2.3%	31,388	7.8%	\$3.6	\$113.22	3.7%	144,064	3.3%	\$5.2	\$36.18	2.6%
\$50 \$100	135,513	13.1%	\$34.4	\$254.07	3.2%	15,091	13.1%	\$4.9	\$323.44	4.3%	150,604	13.1%	\$39.3	\$261.02	3.3%
\$100 Over	23,742	20.6%	\$36.9	\$1,552.55	4.3%	2,414	18.5%	\$4.0	\$1,661.20	5.2%	26,157	20.4%	\$40.9	\$1,562.58	4.4%
Total	506,942	11.1%	\$70.1	\$138.34	2.9%	482,696	5.0%	\$12.0	\$24.83	3.0%	989,638	9.4%	\$82.1	\$82.98	2.9%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers:	\$89.7
Residents Only:	\$82.1
Married Residents:	\$70.1
Single Residents:	\$12.0
Residents:	\$7.6

	With Federal Deductibility	No Federal Deductibility
Married:	\$0 - \$20 4.75%	\$0 - \$35 3.65%
	\$20 - \$35 5.00%	\$35 - Over 5.15%
	\$35 - \$45 8.50%	
	\$45 - Over 8.75%	
Single:	\$0 - \$2 4.75%	\$0 - \$27.5 4.50%
	\$2 - \$10 5.60%	\$27.5 - Over 5.95%
	\$10 - \$20 5.75%	
	\$20 - \$30 8.50%	
	\$30 - Over 8.75%	

Kansas Department Of Revenue
 Individual Income Tax In Tax Year 1992
 Resident Taxpayers
 Current Law

Married							Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%	
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%	
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%	168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%	
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%	97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%	
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%	52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%	
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%	31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%	
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%	15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%	
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%	2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%	
Total	506,942	100.00%	\$633.29	72.6%	2.6%	482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%	

Kansas Department Of Revenue
 Individual Income Tax In Tax Year 1992
 Resident Taxpayers
 SIMULATION 0175

Married							Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%	
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.05	0.1%	0.3%	122,636	1.1%	\$1.05	0.1%	0.3%	
\$5 \$15	58,048	2.7%	\$2.28	0.2%	0.4%	168,209	20.0%	\$28.85	3.0%	1.7%	226,258	7.1%	\$31.13	3.3%	1.3%	
\$15 \$25	79,879	6.9%	\$24.05	2.5%	1.4%	97,787	23.7%	\$53.75	5.6%	2.7%	177,666	11.3%	\$77.81	8.2%	2.1%	
\$25 \$35	79,175	10.2%	\$48.46	5.1%	1.9%	52,515	19.3%	\$50.35	5.3%	3.1%	131,690	12.6%	\$98.81	10.4%	2.4%	
\$35 \$50	112,676	20.5%	\$116.06	12.2%	2.3%	31,388	15.9%	\$49.27	5.2%	3.7%	144,064	19.3%	\$165.33	17.3%	2.6%	
\$50 \$100	135,513	38.7%	\$296.66	31.1%	3.2%	15,091	11.7%	\$42.23	4.4%	4.3%	150,604	31.7%	\$338.89	35.5%	3.3%	
\$100 Over	23,742	20.8%	\$215.92	22.6%	4.3%	2,414	5.9%	\$25.73	2.7%	5.2%	26,157	16.9%	\$241.65	25.3%	4.4%	
Total	506,942	100.0%	\$703.43	73.7%	2.9%	482,696	100.00%	\$251.24	26.3%	3.0%	989,638	100.00%	\$954.67	100.00%	2.9%	

Fiscal Impact:

\$70.13

\$11.99

\$82.12

All Taxpayers:

\$89.71

Non-Resident:

\$7.59

CO.AJ
 EDUC
 4/7/92
 2-2

Proposed Amendment to Senate Substitute for House Bill No. 2892
(As Amended by Senate on Final Action)

On page 28, in line 8, before "and", by inserting "school facilities weighting, if any,"; following line 24, by inserting a new subsection as follows:

"(j) "School facilities weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to commencing operation of new or additional school facilities. School facilities weighting may be assigned to enrollment of a district only in the school year in which operation of a new or additional school facility is commenced and in the next succeeding school year.";

Also on page 28, in line 25, by striking "(j)" and inserting "(k)";

On page 33, following line 24, by inserting a new section as follows:

"New Sec. 11. (a) The school facilities weighting of each district shall be determined in each school year in which such weighting may be assigned to enrollment of the district as follows:

(1) Determine the number of pupils, included in enrollment of the district, who are attending a new or additional school facility;

(2) in the school year in which operation of the school facility is commenced, multiply the number of pupils determined under (1) by .25. The product is the school facilities weighting of the district for the school year;

(3) in the school year next succeeding the school year in which operation of the school facility is commenced, multiply the number of pupils determined under (1) by .25. The product is the school facilities weighting of the district for the school year.

(b) The provisions of this section shall take effect and be in force from and after July 1, 1992.";

By renumbering succeeding sections accordingly

EDGE
(O.A.) 5 p.m.
4/7/92
A3