

CHAPTER 39
HOUSE BILL No. 2021

AN ACT concerning townships; amending K.S.A. 80-302, 80-402 and 80-405 and repealing the existing sections.

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

New Section 1. (a) Any township may transfer all or any portion of any moneys or property, or the proceeds from the sale of property which the township receives by donation, contribution, gift, devise or bequest to any of the following: (1) A Kansas not-for-profit corporation which is exempt from federal income taxation under the provisions of section 501(c)(3) of the internal revenue code of 1986, and amendments thereto which is located within the same county as the township; or

(2) any political or taxing subdivision located within the same county as the township.

(b) The transfer of moneys as provided in subsection (a) shall be authorized by the township board by passage of a resolution. The resolution shall state that the township board has determined that the money, property or proceeds from the sale of property are not required by the township to meet its obligations.

(c) The transfer of moneys or property or the proceeds from the sale of property as provided for in subsection (a) is hereby declared to be a public purpose.

Sec. 2. K.S.A. 80-302 is hereby amended to read as follows: 80-302. The township trustee, clerk and treasurer of each municipal township shall constitute an auditing board. The auditing board shall meet in March, June, September and December of each year and examine and audit all claims against the township, and shall file their annual report with the county clerk for the approval of the board of county commissioners on or before January 31 of the succeeding year. No claim against any township shall be paid until allowed by the auditing board. All claims allowed by the auditing board shall be recorded by the clerk *electronically or* in a book to be kept for that purpose.

The township trustee, clerk and treasurer shall each receive for the officer's services in attending to the township business, an amount determined by the township board as provided by K.S.A. 80-207, and amendments thereto.

Sec. 3. K.S.A. 80-402 is hereby amended to read as follows: 80-402. The township treasurer shall keep a true account of all moneys by him or her received by virtue of his or her office, and the manner in which the same have been disbursed, keeping a separate account with each fund, *electronically or* in a book to be provided at the expense of the township for that purpose, and shall exhibit such account, together with his or her vouchers, to the township auditing board at their annual meeting on the last Saturday of October in each year for adjustment and settlement.

Sec. 4. K.S.A. 80-405 is hereby amended to read as follows: 80-405. Every township treasurer shall keep, *electronically or* in a book provided for that purpose, a true account of all moneys received and disbursed by him or her by virtue of his or her office, specifying particularly the sources from which money has been received by him or her; and the person or persons to whom and the objects for which the same has been paid out by him or her; and he or she shall present to the township board, at their quarterly meeting in October, a full and correct itemized statement, duly signed and certified by him or her, of all moneys received and of all moneys paid out by him or her during the year, and he or she shall exhibit the vouchers therefor, which certified statement shall be on a blank provided for that purpose. Said report of said treasurer shall be carefully examined by the board, and when found correct shall be approved by them, and placed in charge of the township trustee.

Sec. 5. K.S.A. 80-302, 80-402 and 80-405 are hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its publication in the statute book.