

**HOUSE BILL No. 2011**

By Committee on Taxation

Requested by Representative A. Smith

1-15

1 AN ACT concerning taxation; relating to property tax; decreasing the rate  
2 of ad valorem tax imposed by a school district; amending K.S.A. 2024  
3 Supp. 72-5142 and repealing the existing section.  
4

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

6 Section 1. K.S.A. 2024 Supp. 72-5142 is hereby amended to read as  
7 follows: 72-5142. (a) The board of education of each school district shall  
8 levy an ad valorem tax upon the taxable tangible property of the school  
9 district in the school years specified in subsection (b) for the purpose of:

10 (1) Financing that portion of the school district's general fund budget  
11 that is not financed from any other source provided by law;

12 (2) paying a portion of the costs of operating and maintaining public  
13 schools in partial fulfillment of the constitutional obligation of the  
14 legislature to finance the educational interests of the state; and

15 (3) with respect to any redevelopment school district established prior  
16 to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto,  
17 paying a portion of the principal and interest on bonds issued by cities  
18 under authority of K.S.A. 12-1774, and amendments thereto, for the  
19 financing of redevelopment projects upon property located within the  
20 school district.

21 (b) The tax required under subsection (a) shall be levied at a rate of  
22 20:

23 (1) 18.5 mills in the school years ~~2023-2024 and 2024-2025~~ year  
24 2025-2026; and

25 (2) for the school year 2026-2027, and all school years thereafter, the  
26 rate of tax to be levied shall equal the tax rate for the current school year  
27 that would generate the same property tax revenue as levied for the 2025-  
28 2026 school year using the current tax year's total assessed valuation. The  
29 director of property valuation shall calculate the tax rate for this annual  
30 adjustment.

31 (c) The proceeds from the tax levied by a district under authority of  
32 this section, except the proceeds of such tax levied for the purpose  
33 described in subsection (a)(3), shall be remitted to the state treasurer in  
34 accordance with the provisions of K.S.A. 75-4215, and amendments  
35 thereto. Upon receipt of each such remittance, the state treasurer shall

Proposed Amendments  
House Bill No. 2011  
Prepared by Office of Revisor of Statutes  
Transfers to state school district finance  
fund

1 deposit the entire amount in the state treasury to the credit of the state  
2 school district finance fund.

3 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a  
4 or 79-1964b, and amendments thereto.

5 Sec. 2. K.S.A. 2024 Supp. 72-5142 is hereby repealed.

6 Sec. 3. This act shall take effect and be in force from and after its  
7 publication in the statute book.

Insert Sec. 2. K.S.A. 2024 Supp. 72-5133a attached
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72-5133a. Transfers to state school district finance fund from state general fund. On

(a)

August 15, 2024, and each August 15 thereafter, the director of the budget, in consultation with the director of property valuation, shall certify to the director of accounts and reports if the

(1)

exemption provided by K.S.A. 79-201x, and amendments thereto, is increased from \$42,049 for

(b)

any tax year. The director of the budget shall certify to the director of accounts and reports and

shall transfer a copy of such certification to the director of legislative research the amount of

(1)

revenue that the increase in the exemption provided by K.S.A. 79-201x, and amendments thereto, would have generated for the tax year if the exemption amount was \$42,049. Upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer such certified amount from the state general fund to the state school district finance fund of the department of education.

; or

(2) rate of ad valorem tax levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, is decreased from 20 mills

; and

(2) decrease in the rate of ad valorem tax levied by a school district pursuant to K.S.A. 72-5142, would have generated for the tax year if the tax rate levied would have been 20 mills