

Senate Ways and Means
State Treasurer
FY26

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2026, all moneys now or hereafter lawfully credited to and available in such fund or fund, except that expenditures shall not exceed the following:

STAR bonds food sales tax revenue replacement fund.....No limit

Provided, That on July 1, 2025, the secretary of revenue, in consultation with the governing body of each city with a population of 30,000 or less, as certified to the secretary of state by the division of the budget in accordance with K.S.A. 11-201, and amendments thereto, that has established a STAR bond project district prior to December 31, 2022, shall certify to the director of the budget and the director of accounts and reports the amount of additional sales and use tax revenue that would have been realized from sales of food and food ingredients within each such STAR bond project district for the months of January 2024 through June 2025, if the state rate for the Kansas retailers' sales tax provided in K.S.A. 79-3603, and amendments thereto, on the sale of food and food ingredients had been 6.5%: *Provided further*, That on or before September 1, 2025, the director of accounts and reports shall certify to the state treasurer the amounts so certified by the secretary and shall transfer from the state general fund to the STAR bonds food sales tax revenue replacement fund the aggregate of all amounts so certified: *And provided further*, That on or before October 15, 2025, the state treasurer shall pay from the STAR bonds food sales tax revenue replacement fund to the appropriate city bond finance, debt service or reserve fund the amount certified to the director of accounts and reports for each city: *And provided further*, That at the same time the secretary of revenue transmits certification to the director of accounts and reports during fiscal year 2026, a copy of such certification shall be transmitted to the director of legislative research.