

## CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2125** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed as Senate Substitute for Substitute for House Bill No. 2125, as follows:

On page 1, following line 14, by inserting:

"Section 1. K.S.A. 2024 Supp. 72-5142 is hereby amended to read as follows: 72-5142.

(a) The board of education of each school district shall levy an ad valorem tax upon the taxable tangible property of the school district in the school years specified in subsection (b) for the purpose of:

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

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

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

(b) The tax required under subsection (a) shall be levied at a rate of 20 mills in the school years ~~2023-2024~~ 2025-2026 and ~~2024-2025~~ 2026-2027.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose described in subsection (a)(3), shall be remitted to

the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

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

Sec. 2. K.S.A. 74-2438a is hereby amended to read as follows: 74-2438a. (a) Except as provided in subsection (e), the executive director of the state board of tax appeals shall charge and collect a filing fee, established by rules and regulations adopted by the state board of tax appeals, for any appeal in any proceeding under the tax protest, tax grievance or tax exemption statutes or in any other original proceeding for such board to recover all or part of the costs of processing such actions incurred by the state board of tax appeals.

(b) The COTA filing fee fund is hereby renamed the BOTA filing fee fund.

(c) The executive director of the board of tax appeals shall remit to the state treasurer at least monthly all tax appeal filing fees received by the state board of tax appeals. Upon receipt of any such remittance, the state treasurer shall deposit the amount in the state treasury to the credit of the BOTA filing fee fund.

(d) All expenditures from the BOTA filing fee fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive director of the state board of tax appeals or a person or persons designated by such executive director.

(e) No filing fee of any kind shall be charged by the executive director to:

(1) A taxpayer who has filed an appeal for a previous year that has not been decided by

the board and is ~~beyond the time period prescribed by K.S.A. 74-2426, and amendments thereto~~  
still pending before the board at the time another appeal is filed for the same parcel;

(2) any taxpayer filing in regard to single-family residential property for a refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, or an appeal from a decision rendered pursuant to K.S.A. 79-1448, and amendments thereto;

(3) any not-for-profit organization if the valuation of the property that is the subject of the controversy does not exceed \$100,000; or

(4) any municipality or political subdivision of the state.";

On page 5, in line 24, by striking "tax rate" and inserting "mill levy"; in line 27, after "rate" by inserting "in mills"; in line 36, by striking the second "rate" and inserting "mill levy"; in line 42, after the semicolon by inserting "and";

On page 6, in line 3, by striking "; and"; by striking all in lines 4 through 8; in line 9, by striking all before the period; in line 10, before "Although" by inserting "The columns described in subparagraphs (D) through (G) shall include a total of the amounts at the end of each column. For each taxing subdivision, the notice shall include the total amount of revenue from the property tax levy for the previous year, the proposed total amount of revenue from the property tax levy for the current year and the difference or change between such amounts, reflected in dollars and a percentage.";

On page 9, by striking all in lines 9 through 29; following line 29, by inserting:

"Sec. 7. K.S.A. 2024 Supp. 79-2989, as amended by section 204 of 2025 Senate Bill No. 125, is hereby amended to read as follows: 79-2989. (a) For calendar years 2024~~and~~, 2025 and 2026, if a county clerk has printing or postage costs pursuant to K.S.A. 2024 Supp. 79-2988,

and amendments thereto, the county clerk shall notify and provide documentation of such costs to the secretary of revenue. The secretary of revenue shall certify the amount of moneys attributable to such costs and shall transmit a copy of such certification to the director of accounts and reports. Upon such receipt of such certification, the director of accounts and reports shall transfer an amount of moneys equal to such certified amount from the state general fund to the taxpayer notification costs fund of the department of revenue. The secretary of revenue shall transmit a copy of each such certification to the director of legislative research and the director of the budget.

(b) There is hereby established in the state treasury the taxpayer notification costs fund that shall be administered by the secretary of revenue. All expenditures from the taxpayer notification costs fund shall be for the purpose of paying county printing and postage costs pursuant to K.S.A. 2024 Supp. 79-2988, and amendments thereto. All expenditures from such fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or the secretary's designee.";

Also on page 9, in line 30, before "K.S.A" by inserting "K.S.A. 74-2438a and"; also in line 30, after "Supp." by inserting "72-5142,"; in line 31, after "79-2989" by inserting ", as amended by section 204 of 2025 Senate Bill No. 125,"; in line 33, by striking "statute book" and inserting "Kansas register";

And by renumbering sections accordingly;

On page 1, in the title, in line 10, by striking "years 2025 and" and inserting "year"; also in line 10, after the semicolon by inserting "prohibiting a filing fee when a previous appeal remains

pending before the board of tax appeals; authorizing the continuation of the 20-mill statewide property tax levy for schools;"; in line 11, after "amending" by inserting "K.S.A. 74-2438a and"; also in line 11, after "Supp." by inserting "72-5142,"; in line 12, after "79-2989" by inserting ", as amended by section 204 of 2025 Senate Bill No. 125,";

And your committee on conference recommends the adoption of this report.

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Conferees on part of Senate

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Conferees on part of House