

SENATE BILL No. 165

By Committee on Education

2-3

1 AN ACT concerning school districts; relating to the approval of the
2 issuance of bonds and approval of tax levies; requiring question
3 submitted elections for such approvals be conducted only on primary or
4 general election dates; prohibiting more than one such bond issuance
5 approval election to be conducted during a calendar year; amending
6 K.S.A. 25-2019, 72-1143, 72-53,113, 74-32,259 and 79-4001 and
7 K.S.A. 2024 Supp. 10-120 and 72-5143 and repealing the existing
8 sections.
9

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

11 New Section 1. (a) Whenever an election is required for the issuance
12 of bonds or for the levying of any taxes for any purpose by any school
13 district, such election shall be called and held on the date of the next
14 primary or general election, as specified in the resolution calling such
15 election. Any law that specifies an election date for such election shall take
16 precedence over the provisions of this section and such election shall be
17 held on the specified election date.

18 (b) This section shall be a part of and supplemental the general bond
19 laws of this state.

20 Sec. 2. K.S.A. 2024 Supp. 10-120 is hereby amended to read as
21 follows: 10-120. (a) Whenever an election is required for the issuance of
22 bonds for any purpose by any municipality other than an irrigation district
23 or where a different procedure for giving notice of the election is
24 specifically provided by law, upon compliance with the legal requirements
25 necessary and precedent to the call for the election, the proper municipal
26 officers shall call an election. *Except as provided in section 1, and*
27 *amendments thereto*, the election shall be held within 60 days after
28 compliance with the necessary requirements, or within 90 days, should the
29 longer period include the date of a general election.

30 (b) Notice of the election shall be published in a newspaper of general
31 circulation in the municipality once each week for two consecutive weeks.
32 The first publication shall be not less than 21 days prior to the election.
33 Notice of the election shall also be published on the website of the county
34 election office of any county where the election is to be conducted. Such
35 notice shall be published not less than 21 days prior to the election and
36 shall remain on the website until the day after the election. The notice shall

1 set forth the time and place of holding the election and the purpose for
2 which the bonds are to be issued and shall be signed by the county election
3 officer. The election shall be held at the usual place of holding elections
4 and shall be conducted by the officers or persons provided by law for
5 holding elections in the municipality.

6 Sec. 3. K.S.A. 25-2019 is hereby amended to read as follows: 25-
7 2019. (a) No school district shall call or hold more than one ~~special~~ bond
8 election ~~at a time other than a general election or the election of board of~~
9 ~~education members~~ within any one calendar year; ~~nor shall any special~~
10 ~~bond election be held within sixty (60) days before or after a general~~
11 ~~election or election of members of the board of education of such district.~~

12 (b) *No community college shall call or hold more than one special*
13 *bond election at a time other than a general election or the election of*
14 *board of trustees members within any one calendar year. No community*
15 *college shall hold any special bond election within 60 days before or after*
16 *a general election or the election of board of trustees members.*

17 (c) The provisions of this ~~act~~ *section* shall not prohibit the planning
18 for or consideration of any bond election during the period between
19 authorized bond elections, nor shall this ~~act~~ *section* prohibit notice or other
20 preparation for election during such period.

21 (d) The provisions of this ~~act~~ *section* shall have no application to any
22 capital outlay tax levy or election for authorization thereof. ~~This act shall~~
23 ~~apply to every school district offering any of grades one to twelve and to~~
24 ~~community junior colleges.~~

25 (e) This section shall not apply to bond elections held for the purpose
26 of replacing; or repairing and equipping school buildings or facilities
27 destroyed or substantially damaged by fire, windstorm, flood or other
28 casualty, if approval for such election is obtained from the state board of
29 education.

30 Sec. 4. K.S.A. 72-1143 is hereby amended to read as follows: 72-
31 1143. The board of education of any unified school district may acquire,
32 purchase, construct, rent, operate and maintain suitable quarters for the use
33 of its teachers. Such quarters may consist of real or personal property or
34 both, and may be referred to as "teacherages." The acquisitions of such
35 property for teacherages shall be by resolution of the board of education,
36 which shall be published once in a newspaper of general circulation within
37 the county or counties where such school district is located. If, within
38 ~~thirty (30)~~ days after publication of such resolution, there is filed a petition
39 signed by qualified electors equal in number to not less than ~~ten percent~~
40 ~~{10%}~~ of the electors who voted at the last general school election,
41 demanding that such resolution be submitted to a vote of the electors in
42 such school district, such resolution shall not take effect until submitted to
43 a referendum and approved by a majority of the qualified electors voting

1 thereon. Such referendum ~~may~~ shall be held ~~at a special election called for~~
2 ~~such purpose~~ or at the general school election. Any school district may
3 dispose of any teacherage or any interest therein or part thereof as
4 provided by law for other school property.

5 Sec. 5. K.S.A. 2024 Supp. 72-5143 is hereby amended to read as
6 follows: 72-5143. (a) In each school year, the board of education of a
7 school district shall adopt, by resolution, a local option budget equal to
8 15% of the school district's total foundation aid.

9 (b) If the board of education of a school district desires local option
10 budget authority above the amount required under subsection (a), the
11 board may adopt, by resolution, a local option budget in an amount that
12 does not exceed the statewide average for the preceding school year as
13 determined by the state board pursuant to subsection (j). The adoption of a
14 resolution pursuant to this section shall require a majority vote of the
15 members of the board. Such resolution shall be effective upon adoption
16 and shall require no other procedure, authorization or approval.

17 (c) If the board of a school district desires local option budget
18 authority above the amount authorized under subsection (b), the board may
19 adopt, by resolution, such budget in an amount not to exceed the state
20 prescribed percentage. The adoption of a resolution pursuant to this
21 subsection shall require a majority vote of the members of the board. The
22 resolution shall be published at least once in a newspaper having general
23 circulation in the school district. The resolution shall be published in
24 substantial compliance with the following form:

25 Unified School District No. _____,
26 _____ County, Kansas.

27 RESOLUTION

28 Be It Resolved that:

29 The board of education of the above-named school district shall be
30 authorized to adopt a local option budget in each school year in an amount
31 not to exceed ____% of the amount of total foundation aid. The local
32 option budget authorized by this resolution may be adopted, unless a
33 petition in opposition to the same, signed by not less than 10% of the
34 qualified electors of the school district, is filed with the county election
35 officer of the home county of the school district within 40 days after
36 publication of this resolution. If a petition is filed, the county election
37 officer shall submit the question of whether adoption of the local option
38 budget shall be authorized to the electors of the school district ~~at an~~
39 ~~election called for the purpose~~ or at the next general election, as is
40 specified by the board of education of the school district.

41 CERTIFICATE

42 This is to certify that the above resolution was duly adopted by the
43 board of education of unified school district No. _____, _____ County,

1 Kansas, on the ____ day of _____, ____.

2

3

Clerk of the board of education.

4 All of the blanks in the resolution shall be filled appropriately. If a
5 sufficient petition is not filed, the board may adopt a local option budget.
6 If a sufficient petition is filed, the board may notify the county election
7 officer of the date of an election to be held to submit the question of
8 whether adoption of a local option budget shall be authorized. Any such
9 election shall be noticed, called and held in the manner provided by K.S.A.
10 10-120, and amendments thereto. If the board fails to notify the county
11 election officer within 30 days after a sufficient petition is filed, the
12 resolution shall be deemed abandoned and no like resolution shall be
13 adopted by the board within the nine months following publication of the
14 resolution.

15 (d) Unless specifically stated otherwise in the resolution, the authority
16 to adopt a local option budget shall be continuous and permanent. The
17 board of any school district that is authorized to adopt a local option
18 budget may adopt a budget in an amount less than the amount authorized,
19 provided the board adopts a local option budget in an amount equal to or
20 greater than the amount required under subsection (a).

21 (e) The board of any school district may initiate procedures to renew
22 or increase the authority to adopt a local option budget at any time during
23 a school year after the tax levied pursuant to K.S.A. 72-5147, and
24 amendments thereto, is certified to the county clerk under any existing
25 authorization.

26 (f) (1) Except as provided in paragraph (2), the board of any school
27 district authorized to adopt a local option budget prior to July 1, 2017,
28 under a resolution that authorized the adoption of such budget in
29 accordance with the provisions of K.S.A. 72-6471, prior to July 1, 2017,
30 may continue to operate under such resolution for the period of time
31 specified in the resolution if such resolution adopted a local option budget
32 equal to or greater than the amount required in subsection (a), or may
33 abandon the resolution and operate under the provisions of this section.
34 Any such school district shall operate under the provisions of this section
35 after the period of time specified in any previously adopted resolution has
36 expired.

37 (2) Any resolution adopted prior to July 1, 2017, pursuant to K.S.A.
38 72-6433(e)(2), prior to its repeal, that authorized the adoption of a local
39 option budget and that was not subsequently submitted to and approved by
40 a majority of the qualified electors of the school district voting at an
41 election called and held thereon shall expire on June 30, 2018, and shall
42 have no force and effect during school year 2018-2019 or any subsequent
43 school year.

1 (g) Any resolution adopted pursuant to this section may revoke or
2 repeal any resolution previously adopted by the board. If the resolution
3 does not revoke or repeal previously adopted resolutions, all resolutions
4 that are in effect shall expire on the same date. The maximum amount of
5 the local option budget of a school district under all resolutions in effect
6 shall not exceed the state prescribed percentage in any school year.

7 (h) For school year 2019-2020 and each school year thereafter, the
8 board of any school district that desires to increase its local option budget
9 authority for the immediately succeeding school year shall submit written
10 notice of such intent to the state board by April 1 of the current school
11 year. Such notice shall include the local option budget authority, expressed
12 as a percentage of the school district's total foundation aid, to be adopted
13 for the immediately succeeding school year. The board of a school district
14 shall not adopt a local option budget in excess of the authority stated in a
15 notice submitted pursuant to this subsection.

16 (i) (1) There is hereby established in each school district that adopts a
17 local option budget a supplemental general fund, which shall consist of all
18 amounts deposited therein or credited thereto according to law.

19 (2) (A) Of the moneys deposited in or otherwise credited to the
20 supplemental general fund of a school district pursuant to K.S.A. 72-5147,
21 and amendments thereto, an amount that is proportional to that amount of
22 such school district's total foundation aid attributable to the at-risk student
23 weighting as compared to such district's total foundation aid shall be
24 transferred to the at-risk education fund of such school district and shall be
25 expended in accordance with K.S.A. 72-5153, and amendments thereto.

26 (B) Of the moneys deposited in or otherwise credited to the
27 supplemental general fund of a school district pursuant to K.S.A. 72-5147,
28 and amendments thereto, an amount that is proportional to that amount of
29 such school district's total foundation aid attributable to the bilingual
30 weighting as compared to such district's total foundation aid shall be
31 transferred to the bilingual education fund of such school district and shall
32 be expended in accordance with K.S.A. 72-3613, and amendments thereto.

33 (C) Of the moneys deposited in or otherwise credited to the
34 supplemental general fund of a school district pursuant to K.S.A. 72-5147,
35 and amendments thereto, an amount that is proportional to that amount of
36 such school district's total foundation aid attributable to the special
37 education weighting as compared to such school district's total foundation
38 aid shall be transferred to the special education fund of such school district
39 and expended in accordance with K.S.A. 72-3422, and amendments
40 thereto.

41 (3) Subject to the limitations imposed under paragraph (4), amounts
42 in the supplemental general fund may be expended for any purpose for
43 which expenditures from the general fund are authorized or may be

1 transferred to any categorical fund of the school district. Amounts in the
2 supplemental general fund attributable to any percentage over 25% of total
3 foundation aid determined for the current school year may be transferred
4 to the capital improvements fund of the school district and the capital
5 outlay fund of the school district if such transfers are specified in the
6 resolution authorizing the adoption of a local option budget in excess of
7 25%.

8 (4) Amounts in the supplemental general fund may not be expended
9 for the purpose of making payments under any lease-purchase agreement
10 involving the acquisition of land or buildings that is entered into pursuant
11 to the provisions of K.S.A. 72-1149, and amendments thereto.

12 (5) (A) Except as provided in subparagraph (B), any unexpended
13 moneys remaining in the supplemental general fund of a school district at
14 the conclusion of any school year in which a local option budget is
15 adopted shall be maintained in such fund.

16 (B) If the school district received supplemental state aid in the school
17 year, the state board shall determine the ratio of the amount of
18 supplemental general state aid received to the amount of the local option
19 budget of the school district for the school year and multiply the total
20 amount of the unexpended moneys remaining by such ratio. An amount
21 equal to the amount of the product shall be transferred to the general fund
22 of the school district or remitted to the state treasurer in accordance with
23 the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt
24 of any such remittance, the state treasurer shall deposit the same in the
25 state treasury to the credit of the state school district finance fund.

26 (j) Each year, the state board shall determine the statewide average
27 percentage of local option budgets legally adopted by school districts for
28 the preceding school year.

29 (k) The provisions of this section shall be subject to the provisions of
30 K.S.A. 72-5144, and amendments thereto.

31 (l) As used in this section:

32 (1) "Authorized to adopt a local option budget" means that a school
33 district has adopted a resolution pursuant to subsection (c).

34 (2) "State prescribed percentage" means 33% of the total foundation
35 aid of the school district in the current school year.

36 (3) "Total foundation aid" means the same as defined in K.S.A. 72-
37 5132, and amendments thereto.

38 Sec. 6. K.S.A. 72-53,113 is hereby amended to read as follows: 72-
39 53,113. (a) The board of education of any school district may make an
40 annual tax levy at a mill rate not to exceed the statutorily prescribed mill
41 rate upon the taxable tangible property in the school district for the
42 purposes specified in this act and, with respect to any redevelopment
43 district established prior to July 1, 2017, pursuant to K.S.A. 12-1771, and

1 amendments thereto, for the purpose of paying a portion of the principal
2 and interest on bonds issued by cities under the authority of K.S.A. 12-
3 1774, and amendments thereto, for the financing of redevelopment
4 projects upon property located within the school district. No levy shall be
5 made under this act until a resolution is adopted by the board of education
6 in the following form:

7 Unified School District No. _____,
8 _____ County, Kansas.

9 RESOLUTION

10 Be It Resolved that:

11 The above-named school board shall be authorized to make an annual
12 tax levy in an amount not to exceed _____ mills upon the taxable tangible
13 property in the school district for the purpose of acquisition, construction,
14 reconstruction, repair, remodeling, additions to, furnishing, maintaining
15 and equipping of school district property and equipment necessary for
16 school district purposes, including: (1) Computer software; (2)
17 performance uniforms; (3) housing and boarding pupils enrolled in an area
18 vocational school operated under the board; (4) architectural expenses; (5)
19 building sites; (6) undertaking and maintenance of asbestos control
20 projects; (7) school buses; and (8) other fixed assets, and with respect to
21 any redevelopment district established prior to July 1, 2017, pursuant to
22 K.S.A. 12-1771, and amendments thereto, for the purpose of paying a
23 portion of the principal and interest on bonds issued by cities under the
24 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
25 redevelopment projects upon property located within the school district.
26 The tax levy authorized by this resolution may be made, unless a petition
27 in opposition to the same, signed by not less than 10% of the qualified
28 electors of the school district, is filed with the county election officer of
29 the home county of the school district within 40 calendar days after the last
30 publication of this resolution. In the event a petition is filed, the county
31 election officer shall submit the question of whether the tax levy shall be
32 authorized to the electors in the school district ~~at an election called for that~~
33 ~~purpose or~~ at the next general election, as is specified by the board of
34 education of the above school district.

35 CERTIFICATE

36 This is to certify that the above resolution was duly adopted by the
37 board of education of Unified School District No. _____,
38 _____ County, Kansas, on the ____ day of _____, ____.

39 _____
40 Clerk of the board of education.

41 All of the blanks in the above resolution shall be appropriately filled.
42 The blank preceding the word "mills" shall be filled with a specific
43 number. The resolution shall be published once a week for two consecutive

1 weeks in a newspaper having general circulation in the school district. If
2 no petition as specified above is filed in accordance with the provisions of
3 the resolution, the board of education may make the tax levy specified in
4 the resolution. If a petition is filed as provided in the resolution, the board
5 of education may notify the county election officer of the date of an
6 election to be held to submit the question of whether the tax levy shall be
7 authorized. If the board of education fails to notify the county election
8 officer within 60 calendar days after a petition is filed, the resolution shall
9 be deemed abandoned and no like resolution shall be adopted by the board
10 of education within the nine months following the first publication of the
11 resolution.

12 (b) As used in this act:

13 (1) "Unconditionally authorized to make a capital outlay tax levy"
14 means that the school district has adopted a resolution under this section,
15 has published the same, and either that the resolution was not protested or
16 that it was protested and an election has been held by which the tax levy
17 specified in the resolution was approved;

18 (2) "statutorily prescribed mill rate" means:

19 (A) Eight mills;

20 (B) the mill levy rate in excess of eight mills if the resolution fixing
21 such rate was approved at an election prior to the effective date of this act;
22 or

23 (C) the mill levy rate in excess of eight mills if no petition or no
24 sufficient petition was filed in protest to a resolution fixing such rate in
25 excess of eight mills and the protest period for filing such petition has
26 expired;

27 (3) "asbestos control project" means any activity which is necessary
28 or incidental to the control of asbestos-containing material in buildings of
29 school districts and includes, but not by way of limitation, any activity
30 undertaken for the removal or encapsulation of asbestos-containing
31 material, for any remodeling, renovation, replacement, rehabilitation or
32 other restoration necessitated by such removal or encapsulation, for
33 conducting inspections, reinspections and periodic surveillance of
34 buildings, performing response actions, and developing, implementing and
35 updating operations and maintenance programs and management plans;

36 (4) "asbestos" means the asbestiform varieties of chrysotile
37 (serpentine), crocidolite (riebeckite), amosite (cumingtonitegrunerite),
38 anthophyllite, tremolite, and actinolite; and

39 (5) "asbestos-containing material" means any material or product
40 which contains more than 1% asbestos.

41 Sec. 7. K.S.A. 74-32,259 is hereby amended to read as follows: 74-
42 32,259. (a) Subject to the provisions of subsection (b), the board of any
43 school district may make an annual tax levy for a period of not to exceed

1 five years in an amount not to exceed 1/2 mill upon the assessed taxable
2 tangible property within the school district to maintain and operate an
3 adult basic education program at a level approved by the state board and
4 for the purpose of paying a portion of the principal and interest on bonds
5 issued by cities under authority of K.S.A. 12-1774, and amendments
6 thereto, for the financing of redevelopment projects upon property located
7 within the school district. Proceeds from the tax levy, except for an amount
8 to pay a portion of the principal and interest on bonds issued by cities
9 under authority of K.S.A. 12-1774, and amendments thereto, for the
10 financing of redevelopment projects upon property located within the
11 school district, shall be deposited in the adult education fund of the school
12 district, which fund is hereby established. Notwithstanding any other
13 provision of law, all moneys received by the school district from whatever
14 source for adult basic education shall be credited to the adult education
15 fund established by this section. The expenses of a school district directly
16 attributable to adult basic education shall be paid from the adult education
17 fund.

18 (b) No tax levy shall be made under this section until a resolution
19 authorizing the levy is passed by the board and published once a week for
20 three consecutive weeks in a newspaper having general circulation in the
21 school district. The resolution shall specify the millage rate of the tax levy
22 and the period of time for which the tax levy shall be made under authority
23 thereof. After adoption of the resolution, the levy may be made unless,
24 within 90 days following the last publication of the resolution, a petition
25 in opposition to the levy, signed by not less than 5% of the qualified electors
26 of the school district, is filed with the county election officer of the home
27 county of the school district. In the event a petition is filed, the tax shall
28 not be levied without the question of levying the same having been
29 submitted to and approved by a majority of the qualified electors of the
30 school district voting ~~at an election which shall be called for that purpose~~
31 ~~or~~ at the next general election.

32 (c) The board of any school district which has made a tax levy
33 authorized under the provisions of this section may initiate procedures to
34 renew its authority to make such a tax levy at any time after the final levy
35 under a current authorization is certified to the county clerk.

36 Sec. 8. K.S.A. 79-4001 is hereby amended to read as follows: 79-
37 4001. Any municipality, as the same is defined in K.S.A. 10-1101, is
38 hereby authorized to make an annual tax levy not to exceed two mills for
39 the purpose of creating and providing a special fund to be used in making
40 any general improvement which such municipality is authorized by law to
41 make, or, to be used to remodel, construct, reconstruct, furnish and equip
42 an addition or annex to any library being operated and maintained by such
43 municipality, and in the case of cities, counties and school districts, to pay

1 a portion of the principal and interest on bonds issued by cities under the
2 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
3 redevelopment projects upon property located in such county or such
4 school district. The governing body of such municipalities shall by
5 resolution submit the question of making such levy to the qualified
6 electors of the municipality at any general election or at a special election
7 called for such purpose, *except that if such municipality is a school district*
8 *then such question shall be submitted to the qualified electors of such*
9 *school district at the next general election.* The question as stated on the
10 ballot shall show the nature of the improvement contemplated, the total
11 amount to be raised by taxes, and the period over which such levy is to be
12 made, which shall in no case exceed ~~ten~~(10) years. If a majority of those
13 voting on such proposition vote in favor thereof, the governing body shall
14 make said levy and create such fund, the principal and interest thereof to
15 be used for the purpose authorized. Such levy shall be in addition to all
16 other levies authorized by law and none of the limitations of article 19 of
17 chapter 79 of the Kansas Statutes Annotated, or acts amendatory thereof or
18 supplemental thereto, shall apply to such levy. Whenever tax levies have
19 been approved and the fund created as provided for in this section in any
20 city, and thereafter, it becomes evident that the city will be unable to use
21 the fund for the specific purposes herein provided for because of urban
22 renewal plans approved by the federal government providing for the
23 removal of the library building, the governing board of such city shall be
24 and is hereby authorized to use such fund so accumulated for the purposes
25 of purchasing and improving a library or sites, constructing, furnishing,
26 equipping, remodeling or making additions to library buildings, and may
27 continue to make the tax levy for the purposes hereinbefore specified for
28 the period provided, but not to exceed a total of ~~ten~~(10) years in any case;
29 and said governing board is further authorized to use such funds derived
30 from tax levies to prepay rent under leases with a public building
31 commission as provided for under K.S.A. 12-1757 et seq., and acts
32 amendatory thereof.

33 Sec. 9. K.S.A. 25-2019, 72-1143, 72-53,113, 74-32,259 and 79-4001
34 and K.S.A. 2024 Supp. 10-120 and 72-5143 are hereby repealed.

35 Sec. 10. This act shall take effect and be in force from and after its
36 publication in the statute book.