

{As Amended by House Committee of the Whole}

{As Amended by Senate Committee of the Whole}

As Amended by Senate Committee

Session of 2025

SENATE BILL No. 35

By Committee on Assessment and Taxation

1-16

1 AN ACT concerning property taxation; relating to ~~tax levies; discontinuing~~
2 ~~the state tax levies for the Kansas educational building fund and the~~
3 ~~state institutions building fund; providing financing therefor from the~~
4 ~~state general fund~~ {property tax revenues of taxing jurisdictions;
5 authorizing the use of a protest petition to limit funding of a taxing
6 jurisdiction by property tax revenues above a certain amount;
7 establishing the acknowledging stewardship of tax revenue and
8 appropriations (ASTRA) fund and authorizing certain transfers
9 from the state general fund to qualifying cities and counties;
10 requiring reporting by the state treasurer of the cities and counties
11 that receive transfers; providing for a protest petition notice to be
12 sent to taxpayers; establishing the protest petition notification costs
13 fund; eliminating the revenue neutral rate requirements by taxing
14 subdivisions and the taxpayer notification costs fund; authorizing
15 the continuation of the 20- mill statewide property tax levy for
16 schools}; amending ~~K.S.A. 76-6b01, 76-6b02, 76-6b04 and 76-6b11~~
17 ~~and K.S.A. 2024 Supp. 76-6b05~~ {72-5137, 72-5142, 79-1801 and 79-
18 2929 }and repealing the existing sections}; also repealing K.S.A. 2024
19 Supp. 79-2988 and 79-2989}.

20
21 *Be it enacted by the Legislature of the State of Kansas:*

22 ~~Section 1. K.S.A. 76-6b01 is hereby amended to read as follows: 76-~~
23 ~~6b01. (a) There is hereby levied an annual permanent state tax *in the year:*~~
24 ~~*2025 a state tax of 1 mill* upon all tangible property in this state which *that*~~
25 ~~is subject to ad valorem taxation. The tax levy shall be .6 mill in the year~~
26 ~~2003 and 1 mill in the year 2004 and each year thereafter until changed by~~
27 ~~statute. Such tax levy shall be in addition to all other state tax levies~~
28 ~~authorized by law. Such tax levy shall be for the use and benefit of the~~
29 ~~state institutions of higher education. The proceeds of such tax levy shall~~
30 ~~be apportioned in accordance with this act.~~

31 ~~(b) The county treasurer of each county shall make the proceeds of~~
32 ~~the tax levy provided for in this section available to the state treasurer~~

1 ~~immediately upon collection. When available the state treasurer shall~~
2 ~~withdraw from each county the proceeds of the taxes raised by such tax~~
3 ~~levy. Upon such withdrawal the state treasurer shall deposit the same in the~~
4 ~~state treasury and shall credit the same as provided in K.S.A. 76-6b02, and~~
5 ~~amendments thereto.~~

6 ~~Sec. 2.—K.S.A. 76-6b02 is hereby amended to read as follows: 76-~~
7 ~~6b02. (a) All moneys received by the state treasurer under K.S.A. 76-6b01,~~
8 ~~and amendments thereto, and pursuant to subsection (c) shall be credited~~
9 ~~to the Kansas educational building fund to be used for the construction,~~
10 ~~reconstruction, equipment and repair of buildings and grounds at the state~~
11 ~~educational institutions under the control and supervision of the state~~
12 ~~board of regents and for payment of debt service on revenue bonds issued~~
13 ~~to finance such projects, all subject to appropriation by the legislature.~~

14 ~~(b) Subject to any restrictions imposed by appropriation acts, the state~~
15 ~~board of regents is authorized to pledge funds appropriated to it from the~~
16 ~~Kansas educational building fund or from any other source and transferred~~
17 ~~to a special revenue fund of the state board of regents specified by statute~~
18 ~~for the payment of debt service on revenue bonds issued for the purposes~~
19 ~~set forth in subsection (a). Subject to any restrictions imposed by~~
20 ~~appropriation acts, the state board of regents is also authorized to pledge~~
21 ~~any funds appropriated to it from the Kansas educational building fund or~~
22 ~~from any other source and transferred to a special revenue fund of the state~~
23 ~~board of regents specified by statute as a priority for the payment of debt~~
24 ~~service on such revenue bonds. Neither the state or the state board of~~
25 ~~regents shall have the power to pledge the faith and credit or taxing power~~
26 ~~of the state of Kansas for such purposes and any payment by the state~~
27 ~~board of regents for such purposes shall be subject to and dependent on~~
28 ~~appropriations being made from time to time by the legislature. Any~~
29 ~~obligation of the state board of regents for payment of debt service on~~
30 ~~revenue bonds and any such revenue bonds issued for the purposes set~~
31 ~~forth in subsection (a) shall not be considered a debt or obligation of the~~
32 ~~state for the purpose of section 6 of article 11 of the constitution of the~~
33 ~~state of Kansas.~~

34 ~~(c) On July 1, 2026, or as soon thereafter as moneys are available,:~~
35 ~~\$50,000,000 **\$56,000,000** shall be transferred by the director of accounts~~
36 ~~and reports from the state general fund to the Kansas educational building~~
37 ~~fund. On July 1, 2027, and on July 1 each year thereafter, or as soon~~
38 ~~thereafter as moneys are available, an amount equal to the amount~~
39 ~~pursuant to this subsection for the immediately preceding year plus 2% of~~
40 ~~\$50,000,000 **a percentage of such amount for the preceding year shall be**~~
41 ~~transferred by the director of accounts and reports from the state general~~
42 ~~fund to the Kansas educational building fund. **Such percentage shall be**~~
43 ~~the average percentage change in statewide residential taxable}~~

~~1 valuation of all residential real property for the preceding 10 years and
2 shall not be less than zero. The director of property valuation, in
3 consultation with the director of legislative research and the director of
4 the budget, shall determine such percentage and the amount of moneys
5 that are authorized to be transferred pursuant to this subsection for such
6 fiscal year. On or before February 1, 2027, and on or before February 1
7 of each year thereafter, the director of property valuation shall certify
8 the amount of each transfer to the director of accounts and reports and
9 transmit a copy of each such certification to the director of legislative
10 research and the director of the budget. {All transfers made in
11 accordance with the provisions of this subsection shall be considered to
12 be demand transfers from the state general fund.}~~

13 Sec. 3. K.S.A. 76-6b04 is hereby amended to read as follows: 76-
14 6b04. (a) There is hereby levied an annual permanent state tax ~~in the year~~
15 ~~2025 a state tax of 0.5 mill~~ upon all tangible property in this state which
16 ~~that is subject to ad valorem taxation.~~ The tax levy shall be .3 mill in the
17 year 2003 and .5 mill in the year 2004 and each year thereafter until
18 changed by statute. ~~The tax levy shall be in addition to all other state tax~~
19 ~~levies authorized by law. The tax levy shall be for the use and benefit of~~
20 ~~state institutions caring for persons who are mentally ill, retarded, visually~~
21 ~~handicapped, with a handicapping hearing loss or tubercular or state~~
22 ~~institutions caring for children who are deprived, wayward, miscreant,~~
23 ~~delinquent, children in need of care or juvenile offenders and who are in~~
24 ~~need of residential care or treatment, or institutions designed primarily to~~
25 ~~provide vocational rehabilitation for handicapped persons. As used in this~~
26 ~~section, "state institutions" shall include, but not be limited to, those~~
27 ~~institutions under the authority of the commissioner of juvenile justice.~~
28 ~~The proceeds of such tax levy shall be apportioned in accordance with this~~
29 ~~act.~~

30 (b) ~~The county treasurer of each county shall make the proceeds of~~
31 ~~the tax levy provided for in this section available to the state treasurer~~
32 ~~immediately upon collection. When available, the state treasurer shall~~
33 ~~withdraw from each county the proceeds of the taxes raised by such tax~~
34 ~~levy. Upon such withdrawal the state treasurer shall deposit the same in the~~
35 ~~state treasury and shall credit the same as provided in K.S.A. 76-6b05, and~~
36 ~~amendments thereto.~~

37 Sec. 4. K.S.A. 2024 Supp. 76-6b05 is hereby amended to read as
38 follows: 76-6b05. (a) All moneys received by the state treasurer under
39 K.S.A. 76-6b04, and amendments thereto, ~~and pursuant to subsection (c)~~
40 ~~shall be credited to the state institutions building fund, which is hereby~~
41 ~~created in the state treasury, to be used for the construction, reconstruction,~~
42 ~~equipment and repair of buildings and grounds at institutions specified in~~
43 ~~K.S.A. 76-6b04, and amendments thereto, and for payment of debt service~~

1 ~~on revenue bonds issued to finance such projects, all subject to~~
2 ~~appropriation by the legislature.~~

3 ~~(b) Subject to any restrictions imposed by appropriation acts, the~~
4 ~~juvenile justice authority is authorized to pledge funds appropriated to it~~
5 ~~from the state institutions building fund or from any other source and~~
6 ~~transferred to a special revenue fund of the juvenile justice authority~~
7 ~~specified by statute for the payment of debt service on revenue bonds~~
8 ~~issued for the purposes set forth in subsection (a). Subject to any~~
9 ~~restrictions imposed by appropriation acts, the juvenile justice authority is~~
10 ~~also authorized to pledge any funds appropriated to it from the state~~
11 ~~institutions building fund or from any other source and transferred to a~~
12 ~~special revenue fund of the juvenile justice authority specified by statute as~~
13 ~~a priority for the payment of debt service on such revenue bonds. Neither~~
14 ~~the state or the juvenile justice authority shall have the power to pledge the~~
15 ~~faith and credit or taxing power of the state of Kansas for such purposes~~
16 ~~and any payment by the juvenile justice authority for such purposes shall~~
17 ~~be subject to and dependent on appropriations being made from time to~~
18 ~~time by the legislature. Any obligation of the juvenile justice authority for~~
19 ~~payment of debt service on revenue bonds and any such revenue bonds~~
20 ~~issued for the purposes set forth in subsection (a) shall not be considered a~~
21 ~~debt or obligation of the state for the purpose of section 6 of article 11 of~~
22 ~~the constitution of the state of Kansas.~~

23 ~~(c) Subject to any restrictions imposed by appropriation acts, the~~
24 ~~Kansas department for aging and disability services is authorized to pledge~~
25 ~~funds appropriated to it from the state institutions building fund or from~~
26 ~~any other source and transferred to a special revenue fund of the Kansas~~
27 ~~department for aging and disability services specified by statute for the~~
28 ~~payment of debt service on revenue bonds issued for a new state security~~
29 ~~hospital on the Larned state hospital grounds or any other capital~~
30 ~~improvement projects at any other institution or facility of the Kansas~~
31 ~~department for aging and disability services. Subject to any restrictions~~
32 ~~imposed by appropriation acts, the Kansas department for aging and~~
33 ~~disability services is also authorized to pledge any funds appropriated to it~~
34 ~~from the state institutions building fund or from any other source and~~
35 ~~transferred to a special revenue fund of the Kansas department for aging~~
36 ~~and disability services specified by statute as a priority for the payment of~~
37 ~~debt service on such revenue bonds. Neither the state or the Kansas~~
38 ~~department for aging and disability services shall have the power to pledge~~
39 ~~the faith and credit or taxing power of the state of Kansas for such~~
40 ~~purposes and any payment by the Kansas department for aging and~~
41 ~~disability services for such purposes shall be subject to and dependent on~~
42 ~~appropriations being made from time to time by the legislature. Any~~
43 ~~obligation of the Kansas department for aging and disability services for~~

1 payment of debt service on revenue bonds and any such revenue bonds
2 issued for a new state security hospital on the Larned state hospital
3 grounds or any other capital improvement projects at any other institution
4 or facility of the Kansas department for aging and disability services shall
5 not be considered a debt or obligation of the state for the purpose of
6 section 6 of article 11 of the constitution of the state of Kansas.

7 (d) Subject to any restrictions imposed by appropriation acts, the
8 director of the Kansas office of veterans services is authorized to pledge
9 funds appropriated to it from the state institutions building fund or from
10 any other source and transferred to a special revenue fund of the Kansas
11 office of veterans services specified by statute for the payment of debt
12 service on revenue bonds issued for veterans' home HVAC system
13 replacement. Subject to any restrictions imposed by appropriation acts, the
14 director of the Kansas office of veterans services is also authorized to
15 pledge any funds appropriated to it from the state institutions building fund
16 or from any other source and transferred to a special revenue fund of the
17 Kansas office of veterans services specified by statute as a priority for the
18 payment of debt service on such revenue bonds. Neither the state nor the
19 director of the Kansas office of veterans services shall have the power to
20 pledge the faith and credit or taxing power of the state of Kansas for such
21 purposes and any payment by the Kansas office of veterans services for
22 such purposes shall be subject to and dependent on appropriations being
23 made from time to time by the legislature. Any obligation of the Kansas
24 office of veterans services for payment of debt service on revenue bonds
25 and any such revenue bonds issued for veterans' home HVAC system
26 replacement shall not be considered a debt or obligation of the state for the
27 purpose of section 6 of article 11 of the constitution of the state of Kansas.

28 (e) On July 1, 2026, or as soon thereafter as moneys are available,:
29 \$25,000,000 shall be transferred by the director of accounts and reports
30 from the state general fund to the state institutions building fund. On July
31 1, 2027, and on July 1 each year thereafter, or as soon thereafter as
32 moneys are available, an amount equal to the amount pursuant to this
33 subsection for the immediately preceding year plus 2% of \$25,000,000
34 shall be transferred by the director of accounts and reports from the state
35 general fund to the state institutions building fund. ~~All transfers made in~~
36 ~~accordance with the provisions of this subsection shall be considered to~~
37 ~~be demand transfers from the state general fund.~~

38 Sec. 5. K.S.A. 76-6b11 is hereby amended to read as follows: 76-
39 6b11. (a) Except as provided in subsection (c), On July 1 of each year, the
40 director of accounts and reports shall record a debit to the state treasurer's
41 receivables for the Kansas educational building fund, the state institutions
42 building fund and the state general fund and shall record a corresponding
43 credit to each such fund in an amount equal to 95% of the amount credited

~~1 respectively to each such fund during the immediately preceding fiscal
2 year, except that such amount shall be proportionally adjusted with respect
3 to any such fund in any fiscal year for any change in the tax levy rate for
4 any such fund.~~

~~5 (b) All taxes received by the state treasurer under K.S.A. 76-6b01,
6 and 76-6b04 and section 15 [L. 2003, ch. 146, § 15], and amendments
7 thereto, and the provisions of section 15 of chapter 146 of the 2003-
8 Session Laws of Kansas during the current fiscal year shall be deposited in
9 the state treasury to the credit of the Kansas educational building fund, the
10 state institutions building fund and the state general fund, respectively, and
11 shall reduce the amount debited and credited to such funds under
12 subsection (a).~~

~~13 (c) On June 30 of each year, the director of accounts and reports shall
14 adjust the amounts debited and credited to the state treasurer's receivables
15 and to the Kansas educational building fund, the state institutions building
16 fund and the state general fund pursuant to this section, to reflect the taxes
17 actually received by the state treasurer and deposited during the fiscal year
18 in the state treasury to the credit of each such fund.~~

~~19 (d) The director of accounts and reports shall notify the state treasurer
20 of all amounts debited and credited to the Kansas educational building
21 fund, the state institutions building fund and the state general fund
22 pursuant to this section and all reductions and adjustments thereto made
23 pursuant to this section. The state treasurer shall enter all such amounts
24 debited and credited and shall make reductions and adjustments thereto on
25 the books and records kept and maintained for such funds by the state
26 treasurer in accordance with the notice thereof.~~

~~27 (e) On October 1, 2003, the director of accounts and reports shall
28 make such adjustments and amendments as may be required to reflect and
29 account for the property tax imposed by K.S.A. 79-2976 as if such tax had
30 been in effect on July 1, 2003. *The provisions of this section shall expire on
31 June 30, 2026.*~~

~~32 Sec. 6. K.S.A. 76-6b01, 76-6b02, 76-6b04 and 76-6b11 and K.S.A.
33 2024 Supp. 76-6b05 are hereby repealed.~~

**{New Section 1. (a) (1) The governing body of any taxing
35 jurisdiction that approves any appropriation or budget that provides
36 for funding by property tax revenues in excess of the amount provided
37 in subsection (b) may have such appropriation or budget subject to a
38 protest petition and a reduction in the amount of property tax
39 revenues allowed to be levied by the taxing jurisdiction. A protest
40 petition contesting the increase in property tax revenues for the taxing
41 jurisdiction may be submitted to the county clerk within 30 days, or
42 the next business day after if the 30th day falls on a weekend or county
43 holiday, following the date that the governing body of a taxing**

1 jurisdiction certifies to the county clerk the amount of ad valorem tax
2 to be levied pursuant to K.S.A. 79-1801, and amendments thereto. If a
3 taxing jurisdiction fails to timely certify the amount of ad valorem tax
4 to be levied pursuant to K.S.A. 79-1801, and amendments thereto, the
5 taxing jurisdiction shall be limited to funding by property tax
6 revenues at the maximum amount provided in subsection (b).

7 (2) The county clerk shall notify the county treasurer of all taxing
8 jurisdictions that approve any appropriation or budget that provides
9 for funding by property tax revenues in excess of the amount provided
10 in subsection (b). The county treasurer's office shall post on} {the
11 county} {website} {and social media, if such website} {or social media}
12 {exists, and post in the county treasurer's office whether any protest
13 petitions are available for any taxing jurisdiction within the county.
14 The county treasurer shall also make available in the county
15 treasurer's office during business hours a copy of each protest petition
16 with the signature page in order to obtain signatures. The
17 requirements set forth in K.S.A. 25-3602, and amendments thereto,
18 relating to the filing of petitions at one time all in one group and the
19 petition circulator and signature requirements shall not apply to
20 protest petitions maintained by a county treasurer.} {The director of
21 accounts and reports shall design, revise and publish on the website of
22 the department of administration a standard protest petition form
23 pursuant to the provisions of this section and K.S.A. 25-3602, and
24 amendments thereto.} {In the event that a protest petition is signed by
25 at least 10% of the qualified voters of the votes cast for the office of}
26 {president of the United States} {at the last general election in such
27 taxing jurisdiction, and is filed within 30 days with the county clerk of
28 the county, the taxing jurisdiction shall be limited to funding by
29 property tax revenues at the maximum amount provided in subsection
30 (b). Upon the finding that a petition protesting the increase in funding
31 by property tax revenues was signed by less than the required number
32 of voters, the taxing jurisdiction shall proceed with the increases in
33 funding by property tax revenues. The provisions of this subsection
34 shall not apply in the event the transfer provided in section 2(b), and
35 amendments thereto, is not provided.

36 (3) A majority vote of the governing body, by the adoption of a
37 resolution or ordinance to approve exceeding the funding by property
38 tax revenues in excess of the amount provided in subsection (b), shall
39 be required prior to adoption of a proposed budget that will result in
40 an increase in property tax revenues for the taxing jurisdiction in
41 excess of the amount provided in subsection (b). Such vote of the
42 governing body shall be conducted at a public hearing and shall be a
43 roll call vote. A copy of the resolution or ordinance to approve an

1 increase in property tax revenues for the taxing jurisdiction in excess
2 of the amount provided in subsection (b) and a certified copy of any
3 roll call vote reporting, at a minimum, the name and vote of each
4 member of the governing body shall be published on the website of the
5 department of administration.

6 (b) A taxing jurisdiction shall be limited in its budget to a total
7 amount of ad valorem tax to be levied in an amount that is equal to or
8 less than the total amount of ad valorem tax levied for the preceding
9 tax year, increased by an amount that is equal to or less than such ad
10 valorem tax when the following are included:

11 (1) An increase of not more than the amount of the annual
12 percentage of consumer price index for all urban consumers in the
13 midwest region as published by the bureau of labor statistics of the
14 United States department of labor multiplied by the total amount of
15 ad valorem tax levied for the preceding tax year;

16 (2) increased property tax revenues that, in the current year, are
17 produced and attributable to the taxation of the construction of any
18 new structures or improvements or the remodeling or renovation of
19 any existing structures or improvements on real property, excluding
20 any ordinary maintenance or repair of any existing structures or
21 improvements on the property. The director of property valuation
22 shall provide to the state treasurer any information required under
23 this paragraph; and

24 (3) increased property tax revenues that are dedicated to paying
25 off a bond issuance that was approved by a vote of the electors at an
26 election held on and after July 1, 2025.

27 (c) The provisions of this section shall not apply to the state of
28 Kansas or a school district.

29 (d) (1) The county clerk shall provide a protest petition notice to
30 each taxpayer with property in taxing jurisdictions that approve any
31 appropriation or budget that provides for funding by property tax
32 revenues in excess of the amount provided in subsection (b). The
33 county clerk shall transmit the notice to each taxpayer by mail
34 directed to the taxpayer's last known address or by electronic means if
35 such taxpayer and county clerk have consented in writing to service
36 by electronic means. The notice shall be in a format prescribed by the
37 director of accounts and reports. The notice shall include:

38 (A) An explanation of the protest petition process and
39 requirements, including, but not limited to, the deadline for
40 signatures, the physical location of publicly held protest petitions, a
41 website address where the protest petition form is available and the
42 results of a successful protest petition;

43 (B) the taxes levied of all taxing jurisdictions within the county

1 for the previous year and the current year;

2 (C) the difference between previous and current year tax levied
3 expressed in dollars and percentage; and

4 (D) a clear and conspicuous identification of the taxing
5 jurisdictions that approved any appropriation or budget that is
6 subject to a protest petition pursuant to this section.

7 (2) In the event that a county clerk incurred costs of printing and
8 postage that were not reimbursed pursuant to paragraph (3), such
9 county clerk may seek reimbursement from all taxing jurisdictions
10 with an appropriation or budget that is subject to a protest petition.
11 Such costs shall be shared proportionately by all such taxing
12 jurisdictions that were included on the same notice based on the total
13 property tax levied by each taxing jurisdiction. Payment of such costs
14 shall be due to the county clerk by December 31.

15 (3) (A) For calendar years 2025 and 2026, if a county clerk has
16 printing or postage costs pursuant to paragraph (1), the county clerk
17 shall notify and provide documentation of such costs to the secretary
18 of revenue. The secretary of revenue shall certify the amount of
19 moneys attributable to such costs and transmit a copy of such
20 certification to the director of accounts and reports. Upon such receipt
21 of such certification, the director of accounts and reports shall
22 transfer an amount of moneys equal to such certified amount from the
23 state general fund to the protest petition notification costs fund of the
24 department of revenue. The secretary of revenue shall transmit a copy
25 of each such certification to the director of legislative research and the
26 director of the budget.

27 (B) There is hereby established in the state treasury the protest
28 petition notification costs fund that shall be administered by the
29 secretary of revenue. All expenditures from the protest petition
30 notification costs fund shall be for the purpose of paying county
31 printing and postage costs pursuant to paragraph (1). All expenditures
32 from such fund shall be made in accordance with appropriations acts
33 upon warrants of the director of accounts and reports issued pursuant
34 to vouchers approved by the secretary of revenue or the secretary's
35 designee.

36 New Sec. 2. (a) There is hereby created the acknowledging
37 stewardship of tax revenue and appropriations (ASTRA) fund. All
38 moneys transferred or credited to such fund under the provisions of
39 this act or any other law shall be apportioned and distributed in the
40 manner provided herein.

41 (b) On July 15 of each year, or as soon thereafter as moneys are
42 available, \$60,000,000 shall be transferred by the director of accounts
43 and reports from the state general fund to the acknowledging

1 stewardship of tax revenue and appropriations (ASTRA) fund. All
2 transfers made in accordance with the provisions of this section shall
3 be considered to be demand transfers from the state general fund.
4 Commencing with the transfer on July 15, 2026, the amount to be
5 transferred pursuant to this subsection shall be increased by 2% from
6 the prior year's transfer.

7 (c) The state treasurer shall calculate the apportionment for each
8 county based on the following: (1) 65% of the amount to be
9 distributed shall be apportioned on the basis of the population figures
10 of the counties certified to the secretary of state pursuant to K.S.A. 11-
11 201, and amendments thereto, on July 1 of the preceding year; and (2)
12 35% of such amount shall be apportioned on the basis of the equalized
13 assessed tangible valuations on the tax rolls of the counties on
14 November 1 of the preceding year as certified by the director of
15 property valuation. The county and each city contained therein, if
16 eligible pursuant to subsection (d), shall receive a proportion of such
17 apportionment based on the total assessed valuations used to calculate
18 such county's and each city's ad valorem property taxes in the
19 preceding year. The state treasurer shall send notice to every county
20 and city by August 1 with the maximum amount of ad valorem tax to
21 be levied to qualify pursuant to section 1(b), and amendments thereto,
22 and the amount of payment from the acknowledging stewardship of
23 tax revenue and appropriations (ASTRA) fund. The director of
24 property valuation shall provide to the state treasurer any information
25 required under this paragraph.

26 (d) The director of property valuation shall certify to the state
27 treasurer on or before November 15, the amount of ad valorem tax to
28 be levied pursuant to K.S.A. 79-1801, and amendments thereto,
29 whether the county's or any city's budget provides for a total amount
30 of ad valorem tax to be levied in an amount that is less than or equal
31 to the amount of ad valorem tax levied for the preceding year
32 increased by an amount that is equal to or less than the amount
33 provided in section 1(b), and amendments thereto.

34 (e) On or before January 15th following the transfer provided in
35 subsection (b), the state treasurer shall pay the amount specified in
36 subsection (c) to each eligible county and city. Such funds shall only be
37 used for services, including, but not limited to, roads and bridges, law
38 enforcement, elections, public health and safety or any other services
39 mandated by law.

40 (f) If it is determined a county or city received payment and was
41 not entitled to the payment, the county or city shall return or remit
42 such payment to the state treasurer. Upon receipt of each such
43 remittance, the state treasurer shall deposit the entire amount in the

1 state treasury to the credit of the state general fund.

2 (g) Any amounts that are not transferred because a city or county
3 did not comply with the provisions of this act shall be deposited by the
4 state treasurer in the state treasury to the credit of the state general
5 fund.

6 (h) The state treasurer shall provide to the house committee on
7 taxation and the senate committee on assessment and taxation on or
8 before January 31 of each year the list of cities and counties that
9 received a transfer from the acknowledging stewardship of tax
10 revenue and appropriations (ASTRA) fund and a list of those cities
11 and counties that did not receive a transfer.}

12 {Sec. 3. K.S.A. 2024 Supp. 72-5137 is hereby amended to read as
13 follows: 72-5137. On or before October 10 of each school year, the
14 clerk or superintendent of each school district shall certify under oath
15 to the state board a report showing the total enrollment of the school
16 district by grades maintained in the schools of the school district and
17 such other reports as the state board may require. Each such report
18 shall show postsecondary education enrollment, career technical
19 education enrollment, special education enrollment, bilingual
20 education enrollment, at-risk student enrollment and virtual school
21 enrollment in such detail and form as is specified by the state board.
22 Upon receipt of such reports, the state board shall examine the reports
23 and if the state board finds any errors in any such report, the state
24 board shall consult with the school district officer furnishing the
25 report and make any necessary corrections in the report. On or before
26 August 25 of each year, each such clerk or superintendent shall also
27 certify to the state board a copy of the budget adopted by the school
28 district, ~~except when a school district must conduct a public hearing to~~
29 ~~approve exceeding the revenue neutral rate under K.S.A. 2024 Supp. 79-~~
30 ~~2988, and amendments thereto, a copy of such budget shall be certified to~~
31 ~~the state board on or before September 20.}~~

32 {Sec. 4. K.S.A. 2024 Supp. 72-5142 is hereby amended to read as
33 follows: 72-5142. (a) The board of education of each school district
34 shall levy an ad valorem tax upon the taxable tangible property of the
35 school district in the school years specified in subsection (b) for the
36 purpose of:

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

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

42 (3) with respect to any redevelopment school district established
43 prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments

1 thereto, paying a portion of the principal and interest on bonds issued
2 by cities under authority of K.S.A. 12-1774, and amendments thereto,
3 for the financing of redevelopment projects upon property located
4 within the school district.

5 (b) The tax required under subsection (a) shall be levied at a rate
6 of 20 mills in the school years ~~2023-2024~~ 2025-2026 and ~~2024-2025~~
7 2026-2027.

8 (c) The proceeds from the tax levied by a district under authority
9 of this section, except the proceeds of such tax levied for the purpose
10 described in subsection (a)(3), shall be remitted to the state treasurer
11 in accordance with the provisions of K.S.A. 75-4215, and amendments
12 thereto. Upon receipt of each such remittance, the state treasurer shall
13 deposit the entire amount in the state treasury to the credit of the state
14 school district finance fund.

15 (d) No school district shall proceed under K.S.A. 79-1964, 79-
16 1964a or 79-1964b, and amendments thereto.}

17 {Sec. 5. K.S.A. 2024 Supp. 79-1801 is hereby amended to read as
18 follows: 79-1801. (a) Except as provided by subsection (b), each year
19 the governing body of any city, the trustees of any township, the board
20 of education of any school district and the governing bodies of all
21 other taxing subdivisions shall certify, on or before August 25, to the
22 proper county clerk the amount of ad valorem tax to be levied.
23 Thereupon, the county clerk shall place the tax upon the tax roll of the
24 county, in the manner prescribed by law, and the tax shall be collected
25 by the county treasurer. The county treasurer shall distribute the
26 proceeds of the taxes levied by each taxing subdivision in the manner
27 provided by K.S.A. 12-1678a, and amendments thereto.

28 (b) ~~Prior to January 1, 2021, if the governing body of a city or county~~
29 ~~must conduct an election for an increase in property tax to fund any~~
30 ~~appropriation or budget under K.S.A. 25-433a, and amendments thereto,~~
31 ~~the governing body of the city or county shall certify, on or before October~~
32 ~~1, to the proper county clerk the amount of ad valorem tax to be levied. On~~
33 ~~and after January 1, 2021~~ 2025, if the governing body of a taxing
34 subdivision must conduct a public hearing to approve exceeding the
35 ~~revenue neutral rate shall amend such governing body's budget pursuant~~
36 ~~to a successful protest petition under K.S.A. 2024 Supp. 79-2988 section~~
37 ~~1, and amendments thereto, the governing body of the taxing~~
38 ~~subdivision shall certify, on or before October 1, to the proper county~~
39 ~~clerk the amount of ad valorem tax to be levied.}~~

40 {Sec. 6. K.S.A. 2024 Supp. 79-2929 is hereby amended to read as
41 follows: 79-2929. Prior to the filing of the adopted budget with the
42 county clerk, the governing body of each taxing or political
43 subdivision or municipality shall meet for the purpose of answering

1 and hearing objections of taxpayers relating to the proposed budget
2 and for the purpose of considering amendments to such proposed
3 budget. The governing body shall give at least 10 days' notice of the
4 time and place of the meeting by publication in a weekly or daily
5 newspaper of the county having a general circulation therein. Such
6 notice shall include the proposed budget and shall set out all essential
7 items in the budget except such groupings as designated by the
8 director of accounts and reports on a special publication form
9 prescribed by the director of accounts and reports and furnished with
10 the regular budget form. ~~Such form shall also include the revenue neutral~~
11 ~~rate as provided in K.S.A. 2024 Supp. 79-2988, and amendments thereto.~~
12 The notice of a governing body of any taxing subdivision or
13 municipality having an annual expenditure of \$500 or less shall specify
14 the time and place of the meeting required by this section but shall not
15 be required to include the proposed budget of such taxing subdivision
16 or municipality.}

17 {Sec. 7. K.S.A. 2024 Supp. 72-5137, 72-5142, 79-1801, 79-2929, 79-
18 2988 and 79-2989 are hereby repealed.}

19 Sec. ~~7~~ {8.} This act shall take effect and be in force from and after its
20 publication in the statute book.