

HOUSE BILL No. 2608

By Committee on Taxation

2-2

1 AN ACT concerning school districts; relating to the amount of base state
2 aid per pupil; amending K.S.A. 2011 Supp. 72-6410 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 2011 Supp. 72-6410 is hereby amended to read as
7 follows: 72-6410. (a) "State financial aid" means an amount equal to the
8 product obtained by multiplying base state aid per pupil by the adjusted
9 enrollment of a district.

10 (b) (1) "Base state aid per pupil" means an amount of state financial
11 aid per pupil. Subject to the other provisions of this subsection, the amount
12 of base state aid per pupil is ~~\$4,433 in school year 2008-2009 and \$4,492~~
13 ~~in school year 2009-2010 and each school year thereafter :~~ (A) \$3,846.75
14 *in school year 2012-2013; and (B) \$3,913.50 in school year 2013-2014.*

15 (2) (A) *Except as provided in subsection (b)(2)(B), commencing with*
16 *school year 2014-2015 and for each school year thereafter, in any fiscal*
17 *year in which the amount of estimated selected state general fund receipts*
18 *for such fiscal year exceeds the prior fiscal year estimated selected state*
19 *general fund receipts, the director of legislative research shall certify such*
20 *amount to the state board of education and the director of the budget.*
21 *Upon receipt of such certified amount, the state board of education shall*
22 *compute the percentage increase in estimated selected state general*
23 *receipts in such fiscal year. Based on such percentage of calculated receipt*
24 *growth, for the school year which corresponds to such fiscal year the state*
25 *board of education shall increase the base state aid per pupil by a*
26 *percentage equal to 50% of such percentage of calculated receipt growth.*

27 (B) *In any fiscal year in which the amount of estimated selected state*
28 *general fund receipts do not exceed the prior fiscal year estimated selected*
29 *state general fund receipts, the director of legislative research shall certify*
30 *such amount and fact to the state board of education and the director of*
31 *the budget. Upon receipt of such amount and fact, the state board of*
32 *education shall not make any adjustment to the base state aid per pupil for*
33 *the school year which corresponds to such fiscal year, and the base state*
34 *aid per pupil for such school year shall be equal to the base state aid per*
35 *pupil for the immediately preceding school year.*

36 (2) (3) The amount of base state aid per pupil is subject to reduction

1 commensurate with any reduction under K.S.A. 75-6704, and amendments
2 thereto, in the amount of the appropriation from the state general fund for
3 general state aid. If the amount of appropriations for general state aid is
4 insufficient to pay in full the amount each district is entitled to receive for
5 any school year, the amount of base state aid per pupil for such school year
6 is subject to reduction commensurate with the amount of the insufficiency.

7 (c) *“Estimated selected state general fund receipts” means selected*
8 *state general fund receipts for the immediately succeeding fiscal year as*
9 *estimated by the consensus revenue estimating group in its consensus*
10 *revenue estimate published during the month of November in the current*
11 *fiscal year.*

12 (e) (d) "Local effort" means the sum of an amount equal to the
13 proceeds from the tax levied under authority of K.S.A. 72-6431, and
14 amendments thereto, and an amount equal to any unexpended and
15 unencumbered balance remaining in the general fund of the district, except
16 amounts received by the district and authorized to be expended for the
17 purposes specified in K.S.A. 72-6430, and amendments thereto, and an
18 amount equal to any unexpended and unencumbered balances remaining in
19 the program weighted funds of the district, except any amount in the
20 vocational education fund of the district if the district is operating an area
21 vocational school, and an amount equal to any remaining proceeds from
22 taxes levied under authority of K.S.A. 72-7056 and 72-7072, and
23 amendments thereto, prior to the repeal of such statutory sections, and an
24 amount equal to the amount deposited in the general fund in the current
25 school year from amounts received in such year by the district under the
26 provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,
27 and an amount equal to the amount deposited in the general fund in the
28 current school year from amounts received in such year by the district
29 pursuant to contracts made and entered into under authority of K.S.A. 72-
30 6757, and amendments thereto, and an amount equal to the amount
31 credited to the general fund in the current school year from amounts
32 distributed in such year to the district under the provisions of articles 17
33 and 34 of chapter 12 of Kansas Statutes Annotated and under the
34 provisions of articles 42 and 51 of chapter 79 of Kansas Statutes
35 Annotated, and an amount equal to the amount of payments received by
36 the district under the provisions of K.S.A. 72-979, and amendments
37 thereto, and an amount equal to the amount of a grant, if any, received by
38 the district under the provisions of K.S.A. 72-983, and amendments
39 thereto, and an amount equal to 70% of the federal impact aid of the
40 district.

41 (d) (e) "Federal impact aid" means an amount equal to the federally
42 qualified percentage of the amount of moneys a district receives in the
43 current school year under the provisions of title I of public law 874 and

1 congressional appropriations therefor, excluding amounts received for
2 assistance in cases of major disaster and amounts received under the low-
3 rent housing program. The amount of federal impact aid defined herein as
4 an amount equal to the federally qualified percentage of the amount of
5 moneys provided for the district under title I of public law 874 shall be
6 determined by the state board in accordance with terms and conditions
7 imposed under the provisions of the public law and rules and regulations
8 thereunder.

9 (f) *"Prior fiscal year estimated selected state general fund receipts"*
10 *means selected state general fund receipts for the current fiscal year as*
11 *estimated by the consensus revenue estimating group in its consensus*
12 *revenue estimate published during the month of November in the*
13 *immediately preceding fiscal year.*

14 (g) *"Selected state general fund receipts" means receipts from the*
15 *following taxes and fees: Individual and corporation income taxes*
16 *imposed under K.S.A. 79-32,110, and amendments thereto, financial*
17 *institutions privilege taxes imposed under article 11 of chapter 79 of the*
18 *Kansas Statutes Annotated, and amendments thereto, retail sales taxes*
19 *imposed under K.S.A. 79-3601 et seq., and amendments thereto,*
20 *compensating use taxes imposed under K.S.A. 79-3701 et seq., and*
21 *amendments thereto, cigarette and tobacco product taxes imposed under*
22 *K.S.A. 79-3301 et seq., and amendments thereto, cereal malt beverage and*
23 *liquor gallonage taxes imposed under K.S.A. 41-501 et seq., and*
24 *amendments thereto, liquor enforcement taxes imposed under K.S.A. 79-*
25 *4101 et seq., and amendments thereto, liquor drink taxes imposed under*
26 *K.S.A. 79-41a01 et seq., and amendments thereto, corporation franchise*
27 *taxes imposed under K.S.A. 79-5401, and amendments thereto, annual*
28 *franchise fees charged pursuant to law and mineral severance taxes*
29 *imposed under K.S.A. 79-4216 et seq., and amendments thereto.*

30 Sec. 2. K.S.A. 2011 Supp. 72-6410 is hereby repealed.

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

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