

CONFERENCE COMMITTEE REPORT

MADAM PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 218** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee of the Whole amendments, as follows:

On page 5, in line 21, by striking "\$708,060" and inserting "\$1,024,913";

On page 6, in line 13, by striking "\$474,916" and inserting "\$949,829"; in line 18, by striking "\$1,065,180" and inserting "\$6,065,180"; following line 18, by inserting:

Provided, That, during fiscal year 2015, in addition to the other purposes for which expenditures may be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 as authorized by chapter 136 of the 2013 Session Laws of Kansas, this act or other appropriation act of the 2014 regular session of the legislature, expenditures shall be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 for global food systems research: *Provided further*, That all amounts expended for global food systems research from the operating expenditures (including official hospitality) account for fiscal year 2015 shall be matched by Kansas state university on a \$1 for \$1 basis from other moneys of Kansas state university for global food systems research for which the money is expended: *And provided further*, That Kansas state university shall submit a plan to the house committee on appropriations and the senate committee on ways and means as to how global food systems research activities create additional jobs

for the state for fiscal year 2015: *And provided further*, That, such expenditures for only global food systems research shall be in an amount not less than \$5,000,000.";

On page 7, in line 15, by striking "\$270,101" and inserting "\$540,202"; in line 16, by striking "\$480,180" and inserting "\$960,360"; in line 36, by striking "\$386,076" and inserting "\$672,320";

On page 8 in line 42, by striking "\$38,967" and inserting "\$77,935";

On page 9, in line 4, by striking "\$2,085,768" and inserting "\$85,768"; in line 39, by striking "\$865,340" and inserting "\$1,730,679";

On page 10, in line 1, by striking "\$2,328,224" and inserting "\$7,328,224";

following line 1, by inserting:

"Provided, That, during fiscal year 2015, in addition to the other purposes for which expenditures may be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 as authorized by chapter 136 of the 2013 Session Laws of Kansas, this act or other appropriation act of the 2014 regular session of the legislature, expenditures shall be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 for cancer center research: *Provided further*, That all amounts expended for cancer center research from the operating expenditures (including official hospitality) account for fiscal year 2015 shall be matched by university of Kansas medical center on a \$1 for \$1 basis from other moneys of university of Kansas medical center for the cancer center research for which the money is expended: *And provided further*, That university of Kansas medical center shall submit a plan to the house committee on appropriations and the

senate committee on ways and means as to how the cancer center research activities create additional jobs for the state for fiscal year 2015: *And provided further*, That, such expenditures for cancer center research shall be in an amount not less than \$5,000,000.";

On page 11, in line 2, by striking "\$140,634" and inserting "\$281,267"; by striking all in lines 5 through 11 and inserting:

"(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2015, the following:

Operating expenditures (including official hospitality).....\$ 10,514,755

Provided, That, during fiscal year 2015, in addition to the other purposes for which expenditures may be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 as authorized by chapter 136 of the 2013 Session Laws of Kansas, this act or other appropriation act of the 2014 regular session of the legislature, expenditures shall be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 for aviation research: *Provided further*, That all amounts expended for aviation research from the operating expenditures (including official hospitality) account for fiscal year 2015 shall be matched by Wichita state university on a \$1 for \$1 basis from other moneys of Wichita state university for the aviation research for which the money is expended: *And provided further*, That Wichita state university shall submit a plan to the house committee on appropriations and the senate committee on ways and means as to how the aviation research activities create additional jobs for the state for fiscal year 2015: *And provided further*, That, such expenditures for aviation research shall be in an amount not less than

\$5,000,000: *And provided further*, That, during fiscal year 2015, in addition to the other purposes for which expenditures may be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 as authorized by chapter 136 of the 2013 Session Laws of Kansas, this act or other appropriation act of the 2014 regular session of the legislature, expenditures shall be made by the above agency from the operating expenditures (including official hospitality) account for fiscal year 2015 for training and equipment expenditures of the national center for aviation training: *And provided further*, That, such expenditures for such training and equipment expenditures shall be in an amount not less than \$3,500,000.

(b) On July 1, 2014, of the \$2,981,537 appropriated for the above agency for the fiscal year ending June 30, 2015, by section 170(c) of chapter 136 of the 2013 Session Laws of Kansas from the state economic development initiatives fund in the aviation infrastructure account, the sum of \$2,981,537 is hereby lapsed.

(c) On July 1, 2014, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$2,981,537 from the state economic development initiatives fund to the state general fund.";

Also on page 11, in line 29, by striking "\$9,750,000" and inserting "\$12,000,000";

On page 12, following line 6, by inserting:

"Postsecondary education performance-based incentives fund.....\$1,905,228

(c) On July 1, 2014, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,905,228 from the state general fund to the postsecondary education performance-based incentives fund of the state board of

regents.";

On page 22, in line 27, after "of" by inserting a colon; also in line 27, after "(A)" by inserting "The sum of: (i)"; in line 28, after the second "year" by inserting ", excluding pupils under subparagraph (A)(ii),"; in line 31, by striking the comma and inserting "; and (ii) adjusted enrollment in the preceding school year of any pupils participating in the tax credit for low income students scholarship program pursuant to sections 55 through 61, and amendments thereto, in the current school year, if any, plus adjusted enrollment in the preceding school year of preschool-aged at-risk pupils participating in the tax credit for low income students scholarship program pursuant to sections 55 through 61, and amendments thereto, in the current school years, if any such pupils were enrolled;"; in line 33, after the second "of" by inserting a colon; in line 35, after "enrolled" by inserting a semicolon; in line 37, after "enrolled" by inserting a semicolon;

On page 32, in line 36, by striking "\$4,540" and inserting "\$4,433"; in line 37, after "(2)" by inserting " Except as provided in paragraph (3),"; in line 39, by striking "\$4,540" and inserting "\$4,433"; following line 41, by inserting:

"(3) For school year 2014-2015, the board of any school district may adopt a local option budget which does not exceed the local option budge calculated as if the base state aid per pupil was \$4,540, or which does not exceed the local option budget as calculated pursuant to K.S.A. 72-6433, and amendments thereto, whichever is greater.";

On page 39, following line 43, by inserting:

"Sec. 48. On and after July 1, 2014, K.S.A. 72-1412 is hereby amended to read as follows: 72-1412. As used in K.S.A. 72-1412 through 72-1415, and amendments

thereto:

(a) "Mentor teacher program" means a program established and maintained by the board of education of a school district for the purpose of providing probationary teachers with professional support and the continuous assistance of an on-site mentor teacher.

(b) "Mentor teacher" means a certificated teacher who has completed at least three consecutive school years of employment in the school district, has been selected by the board of education of the school district on the basis of having demonstrated exemplary teaching ability as indicated by criteria established by the state board of education, and has participated in and successfully completed a training program for mentor teachers provided for by the board of education of the school district in accordance with guidelines prescribed by the state board of education. The primary function of a mentor teacher shall be to provide probationary teachers with professional support and assistance. A mentor teacher may provide assistance and guidance to not more than two probationary teachers.

(c) "Probationary teacher" means a certificated teacher ~~to whom the provisions of K.S.A. 72-5438 through 72-5443, and amendments thereto, do not apply~~ who has completed less than three consecutive school years of employment in the school district.

Sec. 49. On and after July 1, 2014, K.S.A. 2013 Supp. 72-5436 is hereby amended to read as follows: 72-5436. As used in this act: (a) "Teacher" means ~~any professional employee who is required to hold a certificate to teach in any school district,~~ and any teacher or instructor in any ~~area vocational-technical school~~ technical college.

~~the institute of technology at Washburn university or community college. The term "teacher" does not include within its meaning any supervisors, principals or superintendents or any persons employed under the authority of K.S.A. 72-8202b, and amendments thereto, or any persons employed in an administrative capacity by any area vocational-technical school technical college, the institute of technology at Washburn university or community college, or commencing in the 2006-2007 school year, any person who is a retirant from school employment of the Kansas public employees retirement system.~~

(b) ~~"Board" means the board of education of any school district, the board of control of any area vocational-technical school governing body of any technical college or the institute of technology at Washburn university, and the board of trustees of any community college.~~

Sec. 50. On and after July 1, 2014, K.S.A. 2013 Supp. 72-5437 is hereby amended to read as follows: 72-5437. (a) All contracts of employment of teachers, ~~as defined in K.S.A. 72-5436, and amendments thereto,~~ except contracts entered into under the provisions of K.S.A. 72-5412a, and amendments thereto, shall be deemed to continue for the next succeeding school year unless written notice of termination or nonrenewal is served as provided in this subsection. Written notice to terminate a contract may be served by a board upon any teacher prior to the time the contract has been completed, and written notice of intention to nonrenew a contract shall be served by a board upon any teacher on or before the third Friday in May. A teacher shall give written notice to a board that the teacher does not desire continuation of a contract on or before the 14th calendar

day following the third Friday in May or, if applicable, not later than 15 days after the issuance of a unilateral contract as authorized by K.S.A. 72-5428a, and amendments thereto, whichever is the later date.

(b) Terms of a contract may be changed at any time by mutual consent of both a teacher and a board.

(c) As used in this section:

(1) "Board of education" or "board" means the board of education of any school district, the governing body of any technical college or the institute of technology at Washburn university, and the board of trustees of any community college.

(2) "Professional employee" means any person employed by a board of education in a position which requires a certificate issued by the state board of education or employed by a board of education in a professional, educational or instructional capacity.

(3) (A) "Teacher" means (1) a teacher as defined by K.S.A. 72-5436, and amendments thereto, and (2) any professional employee who is required to hold a certificate to teach in any school district, and any teacher or instructor in any technical college, the institute of technology at Washburn university or any community college, including any professional employee who is a retirant from school employment of the Kansas public employees retirement system.

(B) The term "teacher" does not include any supervisors, principals or superintendents or any persons employed under the authority of K.S.A. 72-8202b, and amendments thereto, or any persons employed in any administrative capacity by any

technical college, the institute of technology at Washburn university or any community college.

Sec. 51. On and after July 1, 2014 K.S.A. 2013 Supp. 72-5438 is hereby amended to read as follows: 72-5438. (a) Whenever a teacher is given written notice of intention by a board to not renew or to terminate the contract of the teacher as provided in K.S.A. 72-5437, and amendments thereto, the written notice of the proposed nonrenewal or termination shall include: (1) A statement of the reasons for the proposed nonrenewal or termination; and (2) a statement that the teacher may have the matter heard by a hearing officer upon written request filed with ~~the clerk of the board of education or the~~ board of control or the secretary of the board of trustees within 15 calendar days from the date of such notice of nonrenewal or termination.

(b) Within 10 calendar days after the filing of any written request of a teacher to be heard as provided in subsection (a), the board shall notify the commissioner of education that a list of qualified hearing officers is required. Such notice shall contain the mailing address of the teacher. Within 10 days after receipt of notification from the board, the commissioner shall provide to the board and to the teacher, a list of five randomly selected, qualified hearing officers.

(c) Within five days after receiving the list from the commissioner, each party shall eliminate two names from the list, and the remaining individual on the list shall serve as hearing officer. In the process of elimination, each party shall eliminate no more than one name at a time, the parties alternating after each name has been eliminated. The first name to be eliminated shall be chosen by the teacher within five days after the

teacher receives the list. The process of elimination shall be completed within five days thereafter.

(d) Either party may request that one new list be provided within five days after receiving the list. If such a request is made, the party making the request shall notify the commissioner and the other party, and the commissioner shall generate a new list and distribute it to the parties in the same manner as the original list.

(e) In lieu of using the process provided in subsections (b) and (c), if the parties agree, they may make a request to the American arbitration association for an arbitrator to serve as the hearing officer. Any party desiring to use this alternative procedure shall so notify the other party in the notice required under subsection (a). If the parties agree to use this procedure, the parties shall make a joint request to the American arbitration association for a hearing officer within 10 days after the teacher files a request for a hearing. If the parties choose to use this procedure, the parties shall each pay one-half of the cost of the arbitrator and of the arbitrator's expenses.

(f) The commissioner of education shall compile and maintain a list of hearing officers comprised of residents of this state who are attorneys at law. Such list shall include a statement of the qualifications of each hearing officer.

(g) Attorneys interested in serving as hearing officers under the provisions of this act shall submit an application to the commissioner of education. The commissioner shall determine if the applicant is eligible to serve as a hearing officer pursuant to the provisions of subsection (h).

(h) An attorney shall be eligible for appointment to the list if the attorney has:

(1) Completed a minimum of 10 hours of continuing legal education credit in the area of education law, due process, administrative law or employment law within the past five years; or (2) previously served as the chairperson of a due process hearing committee prior to the effective date of this act. An attorney shall not be eligible for appointment to the list if the attorney has been employed to represent a board or a teacher in a due process hearing within the past five years.

Sec. 52. On and after July 1, 2014, K.S.A. 72-5439 is hereby amended to read as follows: 72-5439. The hearing provided for under K.S.A. 72-5438, and amendments thereto, shall commence within 45 calendar days after the hearing officer is selected unless the hearing officer grants an extension of time. The hearing shall afford procedural due process, including the following:

(a) The right of each party to have counsel of such party's own choice present and to receive the advice of such counsel or other person whom such party may select;

(b) the right of each party or such party's counsel to cross-examine any person who provides information for the consideration of the hearing officer, except those persons whose testimony is presented by affidavit;

(c) the right of each party to present such party's own witnesses in person, or their testimony by affidavit or deposition, except that testimony of a witness by affidavit may be presented only if such witness lives more than 100 miles from the location of the ~~unified school district office, area vocational-technical school~~ technical college, institute of technology at Washburn university or community college, or is absent from the state, or is unable to appear because of age, illness, infirmity or imprisonment. When

testimony is presented by affidavit the same shall be served upon ~~the clerk of the board of education or the board of control, or the secretary of the board of trustees,~~ or the agent of the board and upon the teacher in person or by first-class mail to the address of the teacher which is on file with the board not less than 10 calendar days prior to presentation to the hearing officer;

(d) the right of the teacher to testify in the teacher's own behalf and give reasons for the teacher's conduct, and the right of the board to present its testimony through such persons as the board may call to testify in its behalf and to give reasons for its actions, rulings or policies;

(e) the right of the parties to have an orderly hearing; and

(f) the right of the teacher to a fair and impartial decision based on substantial evidence.

Sec. 53. On and after July 1, 2014, K.S.A. 2013 Supp. 72-5445 is hereby amended to read as follows: 72-5445. (a) ~~(1) Subject to the provisions of subsections (b) and (e);~~ The provisions of K.S.A. 72-5438 through 72-5443, and amendments thereto, apply only to: ~~(A) (1)~~ Teachers who have completed not less than three consecutive years of employment, and been offered a fourth contract, in the school district, area vocational-technical school, technical college, institute of technology at Washburn university or community college by which any such teacher is currently employed; and ~~(B) (2)~~ teachers who have completed not less than two consecutive years of employment, and been offered a third contract, in the school district, area vocational-technical school, technical college, institute of technology at Washburn university or community college

by which any such teacher is currently employed if at any time prior to the current employment the teacher has completed the years of employment requirement of ~~subpart (A) paragraph (1) of this subsection~~ in any ~~school district, area vocational-technical school, technical college, the institute of technology at Washburn university~~ or community college in this state.

~~(2)~~ (b) Any board may waive, at any time, the years of employment requirements of ~~provision subsection (a)(1)~~ for any teacher employed by it.

~~(3)~~ (c) The provisions of this subsection are subject to the provisions of K.S.A. 72-5446, and amendments thereto.

~~(b) The provisions of K.S.A. 72-5438 through 72-5443, and amendments thereto, do not apply to any teacher whose license has been nonrenewed or revoked by the state board of education for the reason that the teacher: (1) Has been convicted of a felony under K.S.A. 2010 Supp. 21-36a01 through 21-36a17, prior to their transfer, or article 57 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto, or any felony violation of any provision of the uniform controlled substances act prior to July 1, 2009; (2) has been convicted of a felony described in any section of article 34 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or article 54 of chapter 21 of the Kansas Statutes Annotated, or K.S.A. 2013 Supp. 21-6104, 21-6325, 21-6326 or 21-6418, and amendments thereto, or an act described in K.S.A. 21-3412, prior to its repeal, or subsection (a) of K.S.A. 2013 Supp. 21-5413, or K.S.A. 21-3412a, prior to its repeal, or K.S.A. 2013 Supp. 21-5414, and amendments thereto, if the victim is a minor or student; (3) has been convicted of a felony described in any section of article 35 of~~

~~chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or article 55 of chapter 21 of the Kansas Statutes Annotated, or K.S.A. 2013 Supp. 21-6419 through 21-6421, and amendments thereto, or has been convicted of an act described in K.S.A. 21-3517, prior to its repeal, or subsection (a) of K.S.A. 2013 Supp. 21-5505, and amendments thereto, if the victim is a minor or student; (4) has been convicted of any act described in any section of article 36 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or article 56 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto; (5) has been convicted of a felony described in article 37 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or article 58 of chapter 21 of the Kansas Statutes Annotated or subsection (a)(6) of K.S.A. 2013 Supp. 21-6412, and amendments thereto; (6) has been convicted of an attempt under K.S.A. 21-3301, prior to its repeal, or K.S.A. 2013 Supp. 21-5301, and amendments thereto, to commit any act specified in this subsection; (7) has been convicted of any act which is described in K.S.A. 21-4301, 21-4301a or 21-4301e, prior to their repeal, or K.S.A. 2013 Supp. 21-6401 or 21-6402, and amendments thereto; (8) has been convicted in another state or by the federal government of an act similar to any act described in this subsection; or (9) has entered into a criminal diversion agreement after having been charged with any offense described in this subsection.~~

~~(e) (1) The provisions of this subsection shall apply to a teacher described in subsection (a)(1)(A) of this section. After a teacher has completed not less than three consecutive years of employment and if the requirements of paragraph (2) have been satisfied, the board of education of the school district and the teacher may enter into an~~

agreement under which the school district may offer the teacher a contract of employment for a fourth year or a fourth and fifth year and the teacher agrees that the provisions of K.S.A. 72-5438 through 72-5443, and amendments thereto, shall not apply to such teacher unless a sixth contract is offered to the teacher.

~~(2) A school district offering a contract pursuant to this subsection shall prepare a written plan of assistance for the teacher being offered such contract and shall submit such plan of assistance to the teacher at the time such contract is offered. Prior to signing or rejecting a contract, the teacher shall have not less than 48 hours from the time the contract is offered to review and consider the contract and the plan of assistance. The plan of assistance shall be written to address those areas of teacher performance where the school district believes the teacher's performance is less than satisfactory.~~

~~(3) If an agreement under this subsection is reached by the teacher and the school district, then the school district shall file annually a report with the state board of education which shall contain the following information in subparagraphs (A) through (D):~~

~~(A) The number of teachers that were offered by the school district a contract under subsection (a)(1)(A) of this section;~~

~~(B) the number of teachers that were offered by the school district an agreement under this subsection;~~

~~(C) the number of teachers that accepted the agreement under this subsection;~~

~~(D) the number of teachers that were not offered by the school district either a contract under subsection (a)(1)(A) of this section or an agreement under this subsection.~~

~~(4) In addition to the reports required under paragraph (3), each school district shall report annually to the state board of education, the committee on education of the senate and the committee on education of the house of representatives the number of contracts issued under subsection (a) which result in the application of K.S.A. 72-5438 through 72-5443, and amendments thereto, to the teachers who receive such contracts and the year of employment for which the contract is issued.~~

~~(5) The provisions of this subsection shall expire on July 1, 2016.~~

Sec. 54. On and after July 1, 2014, K.S.A. 72-5446 is hereby amended to read as follows: 72-5446. In the event any teacher, ~~as defined in K.S.A. 72-5436, and amendments thereto,~~ alleges that the teacher's contract has been nonrenewed by reason of the teacher having exercised a constitutional right, the following procedure shall be implemented:

(a) The teacher alleging an abridgment by the board of a constitutionally protected right shall notify the board of the allegation within 15 days after receiving the notice of intent to not renew or terminate the teacher's contract. Such notice shall specify the nature of the activity protected, and the times, dates, and places of such activity;

(b) the hearing officer provided for by K.S.A. 72-5438, and amendments thereto, shall thereupon be selected and shall decide if there is substantial evidence to support the teacher's claim that the teacher's exercise of a constitutionally protected right was the reason for the nonrenewal;

(c) if the hearing officer determines that there is no substantial evidence to substantiate the teacher's claim of a violation of a constitutionally protected right, the

board's decision to not renew the contract shall stand;

(d) if the hearing officer determines that there is substantial evidence to support the teacher's claim, the board shall be required to submit to the hearing officer any reasons which may have been involved in the nonrenewal;

(e) if the board presents any substantial evidence to support its reasons, the board's decision not to renew the contract shall be upheld.

New Sec. 55. The provisions of sections 55 through 61, and amendments thereto, shall be known and may be cited as the tax credit for low income students scholarship program act.

New Sec. 56. As used in the tax credit for low income students scholarship program act:

(a) "Contributions" means monetary gifts or donations and in-kind contributions, gifts or donations that have an established market value.

(b) "Department" means the Kansas department of revenue.

(c) "Educational scholarship" means an amount not to exceed \$8,000 provided to eligible students to cover all or a portion of the costs of tuition, fees and expenses of a qualified school and, if applicable, the costs of transportation to a qualified school if provided by such qualified school.

(d) "Eligible student" means a child who:

(1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, and amendments thereto, and who is attending a school that would qualify as either a title I focus school or a title I priority school as described by the state board under the

elementary and secondary education act flexibility waiver as amended in January 2013; or (B) has received an educational scholarship under this program and has not graduated from high school or reached 21 years of age;

(2) resides in Kansas while receiving an educational scholarship; and

(3) (A) was enrolled in any public school in the previous school year in which an educational scholarship is first sought for the child; or (B) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is under the age of six years.

(e) "Parent" includes a guardian, custodian or other person with authority to act on behalf of the child.

(f) "Program" means the tax credit for low income students scholarship program established in sections 55 through 61, and amendments thereto.

(g) "Public school" means a school that would qualify as either a title I focus school or a title I priority school as described by the state board under the elementary and secondary education act flexibility waiver as amended in January 2013 and is operated by a school district.

(h) "Qualified school" means any nonpublic school that provides education to elementary and secondary students, has notified the state board of its intention to participate in the program and complies with the requirements of the program.

(i) "Scholarship granting organization" means an organization that complies with the requirements of this program and provides educational scholarships to students attending qualified schools of their parents' choice.

(j) "School district" or "district" means any unified school district organized and operating under the laws of this state.

(k) "School year" shall have the meaning ascribed thereto in K.S.A. 72-6408, and amendments thereto.

(l) "Secretary" means the secretary of revenue.

(m) "State board" means the state board of education.

New Sec. 57. (a) There is hereby established the tax credit for low income students scholarship program. The program shall provide eligible students with an opportunity to attend schools of their parents' choice.

(b) Each scholarship granting organization shall issue a receipt, in a form prescribed by the secretary, to each contributing taxpayer indicating the value of the contribution received. Each taxpayer shall provide a copy of such receipt when claiming the tax credit established in section 61, and amendments thereto.

(c) Prior to awarding an educational scholarship to an eligible student, unless such student is under the age of six years, the scholarship granting organization shall receive written verification from the state board that such student is an eligible student under this program, provided the state board and the board of education of the school district in which the eligible student was enrolled the previous school year have received written consent from such eligible student's parent authorizing the release of such information.

(d) Upon receipt of information in accordance with subsection (a)(2) of section 58, and amendments thereto, the state board shall inform the scholarship granting

organization if such student has already been designated to receive an educational scholarship by another scholarship granting organization.

(e) In each school year, each eligible student under this program shall not receive more than one educational scholarship under this program.

(f) An eligible student's participation in this program by receiving an educational scholarship constitutes a waiver to special education services provided by any school district, unless such school district agrees to provide such services to the qualified school.

New Sec. 58. (a) To be eligible to participate in the program, a scholarship granting organization shall comply with the following:

(1) The scholarship granting organization shall notify the secretary and the state board of the scholarship granting organization's intent to provide educational scholarships to students attending qualified schools;

(2) upon granting an educational scholarship to an eligible student, the scholarship granting organization shall report such information to the state board;

(3) the scholarship granting organization shall provide verification to the secretary that the scholarship granting organization is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(4) upon receipt of contributions in an aggregate amount or value in excess of \$50,000 during a school year, a scholarship granting organization shall file with the state board either:

(A) A surety bond payable to the state in an amount equal to the aggregate

amount of contributions expected to be received during the school year; or

(B) financial information demonstrating the scholarship granting organization's ability to pay an aggregate amount equal to the amount of the contributions expected to be received during the school year, which must be reviewed and approved of in writing by the state board;

(5) scholarship granting organizations that provide other nonprofit services in addition to providing educational scholarships shall not commingle contributions made under the program with other contributions made to such organization. A scholarship granting organization under this subsection shall also file with the state board, prior to the commencement of each school year, either:

(A) A surety bond payable to the state in an amount equal to the aggregate amount of contributions expected to be received during the school year; or

(B) financial information demonstrating the nonprofit organization's ability to pay an aggregate amount equal to the amount of the contributions expected to be received during the school year, which must be reviewed and approved of in writing by the state board;

(6) the scholarship granting organization shall ensure that each qualified school receiving educational scholarships from the scholarship granting organization is in compliance with the requirements of the program;

(7) at the end of the calendar year, the scholarship granting organization shall have its accounts examined and audited by a certified public accountant. Such audit shall include, but not be limited to, information verifying that the educational scholarships

awarded by the scholarship granting organization were distributed to the eligible students determined by the state board under subsection (c) of section 57, and amendments thereto, and information specified in this section. Prior to filing a copy of the audit with the state board, such audit shall be duly verified and certified by a certified public accountant; and

(8) if a scholarship granting organization decides to limit the number or type of qualified schools who will receive educational scholarships, the scholarship granting organization shall provide, in writing, the name or names of those qualified schools to any contributor and the state board.

(b) No scholarship granting organization shall provide an educational scholarship for any eligible student to attend any qualified school with paid staff or paid board members, or relatives thereof, in common with the scholarship granting organization.

(c) The scholarship granting organization shall disburse not less than 90% of contributions received pursuant to the program to eligible students in the form of educational scholarships within 36 months of receipt of such contributions. If such contributions have not been disbursed within the applicable 36-month time period, then the scholarship granting organization shall not accept new contributions until 90% of the received contributions have been disbursed in the form of educational scholarships. Any income earned from contributions must be disbursed in the form of educational scholarships.

(d) A scholarship granting organization may continue to provide an educational

scholarship to an eligible student who received an educational scholarship under this program in the year immediately preceding the current school year.

(e) A scholarship granting organization shall direct payments of an educational scholarship to the qualified school on behalf of the eligible student. Payment shall be made by check made payable to both the parent and the qualified school. If an eligible student transfers to a new qualified school during a school year, the scholarship granting organization shall direct payment in a prorated amount to the original qualified school and the new qualified school based on the eligible student's attendance. If the eligible student transfers to a public school and enrolls in such public school after September 20 of the current school year, the scholarship granting organization shall direct payment in a prorated amount to the original qualified school and the public school based on the eligible student's attendance. The prorated amount to the public school shall be considered a donation and shall be paid to the school district of such public school in accordance with K.S.A. 72-8210, and amendments thereto, to provide for the education of such eligible student.

(f) By June 1 of each year, a scholarship granting organization shall submit a report to the state board for the educational scholarships provided in the immediately preceding 12 months. Such report shall be in a form and manner as prescribed by the state board, approved and signed by a certified public accountant, and shall contain the following information:

- (1) The name and address of the scholarship granting organization;
- (2) the name and address of each eligible student receiving an educational

scholarship by the scholarship granting organization;

(3) the total number and total dollar amount of contributions received during the 12-month reporting period; and

(4) the total number and total dollar amount of educational scholarships awarded during the 12-month reporting period and the total number and total dollar amount of educational scholarships awarded during the 12-month reporting period to eligible students who qualified under subsection (d) of section 56, and amendments thereto.

(g) No scholarship granting organization shall:

(1) Provide an eligible student with an educational scholarship established by funding from any contributions made by any relative of such eligible student; or

(2) accept a contribution from any source with the express or implied condition that such contribution be directed toward an educational scholarship for a particular eligible student.

New Sec. 59. On or before the first day of the legislative session in 2015, and each year thereafter, the state board shall prepare and submit a report to the legislature on the program. Annual reports shall include information reported to the state board under subsection (f) of section 58, and amendments thereto, and a summary of such information.

New Sec. 60. (a) (1) To qualify for the tax credit allowed by this act, the scholarship granting organization shall apply each tax year to the state board for a certification that the scholarship granting organization is in substantial compliance with

the program based on information received in the annual audit and yearly report filed by the scholarship granting organization with the state board.

(2) The state board shall prescribe the form of the application, which shall include, but not be limited to, the information set forth in subsection (a)(1).

(b) If the state board determines that the requirements under this section were met by the scholarship granting organization, the state board shall issue a certificate of compliance to the director of taxation.

(c) The state board shall adopt rules and regulations to implement the provisions of this section.

New Sec. 61. (a) There shall be allowed a credit against the corporate income tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax liability imposed upon a taxpayer pursuant to the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and the premium tax liability imposed upon a taxpayer pursuant to the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, for tax years commencing after December 31, 2014, an amount equal to 70% of the amount contributed to a scholarship granting organization authorized pursuant to section 55 et seq., and amendments thereto.

(b) The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to the any such scholarship granting organization.

(c) For each tax year, in no event shall the total amount of credits allowed under this section exceed \$10,000,000 for any one tax year. Except as otherwise provided, the allocation of such tax credits for each scholarship granting organization shall be determined by the scholarship granting organization in consultation with the secretary, and such determination shall be completed prior to the issuance of any tax credits pursuant to this section.

(d) If the amount of any such tax credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years until the total amount of the credit has been deducted from tax liability.

(e) The secretary shall adopt rules and regulations regarding filing of documents that support the amount of credit claimed pursuant to this section.

Sec. 62. K.S.A. 2013 Supp. 79-32,138 is hereby amended to read as follows: 79-32,138. (a) Kansas taxable income of a corporation taxable under this act shall be the corporation's federal taxable income for the taxable year with the modifications specified in this section.

(b) There shall be added to federal taxable income: (i) The same modifications as are set forth in subsection (b) of K.S.A. 79-32,117, and amendments thereto, with respect to resident individuals, except subsections (b)(xix), (b)(xx), (b)(xxi), (b)(xxii) and (b)(xxiii).

(ii) The amount of all depreciation deductions claimed for any property upon

which the deduction allowed by K.S.A. 2013 Supp. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-32,256, and amendments thereto, is claimed.

(iii) The amount of any charitable contribution deduction claimed for any contribution or gift to or for the use of any racially segregated educational institution.

(iv) For taxable years commencing December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 2013 Supp. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 2013 Supp. 40-2,190, and amendments thereto.

(v) The amount of any charitable contribution deduction claimed for any contribution or gift made to a scholarship granting organization to the extent the same is claimed as the basis for the credit allowed pursuant to section 61, and amendments thereto.

(c) There shall be subtracted from federal taxable income: (i) The same modifications as are set forth in subsection (c) of K.S.A. 79-32,117, and amendments thereto, with respect to resident individuals, except subsection (c)(xx).

(ii) The federal income tax liability for any taxable year commencing prior to December 31, 1971, for which a Kansas return was filed after reduction for all credits

thereon, except credits for payments on estimates of federal income tax, credits for gasoline and lubricating oil tax, and for foreign tax credits if, on the Kansas income tax return for such prior year, the federal income tax deduction was computed on the basis of the federal income tax paid in such prior year, rather than as accrued. Notwithstanding the foregoing, the deduction for federal income tax liability for any year shall not exceed that portion of the total federal income tax liability for such year which bears the same ratio to the total federal income tax liability for such year as the Kansas taxable income, as computed before any deductions for federal income taxes and after application of subsections (d) and (e) of this section as existing for such year, bears to the federal taxable income for the same year.

(iii) An amount for the amortization deduction allowed pursuant to K.S.A. 2013 Supp. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-32,256, and amendments thereto.

(iv) For all taxable years commencing after December 31, 1987, the amount included in federal taxable income pursuant to the provisions of section 78 of the internal revenue code.

(v) For all taxable years commencing after December 31, 1987, 80% of dividends from corporations incorporated outside of the United States or the District of Columbia which are included in federal taxable income.

(d) If any corporation derives all of its income from sources within Kansas in any taxable year commencing after December 31, 1979, its Kansas taxable income shall be the sum resulting after application of subsections (a) through (c) hereof. Otherwise,

such corporation's Kansas taxable income in any such taxable year, after excluding any refunds of federal income tax and before the deduction of federal income taxes provided by subsection (c)(ii) shall be allocated as provided in K.S.A. 79-3271 to K.S.A. 79-3293, inclusive, and amendments thereto, plus any refund of federal income tax as determined under paragraph (iv) of subsection (b) of K.S.A. 79-32,117, and amendments thereto, and minus the deduction for federal income taxes as provided by subsection (c)(ii) shall be such corporation's Kansas taxable income.

(e) A corporation may make an election with respect to its first taxable year commencing after December 31, 1982, whereby no addition modifications as provided for in subsection (b)(ii) of K.S.A. 79-32,138, and amendments thereto, and subtraction modifications as provided for in subsection (c)(iii) of K.S.A. 79-32,138, and amendments thereto, as those subsections existed prior to their amendment by this act, shall be required to be made for such taxable year.

New Sec. 63. (a) The provisions of sections 63 through 71, and amendments thereto, shall be known and may be cited as the education fairness property tax relief act.

(b) The legislature hereby finds that the current system of taxing and financing education incorporates a significant element of unfairness in that parents who are incurring educational expenses because they are exercising their right to educate their children solely outside the public education system, while simultaneously being obligated to pay for the operation of a system of which they are not taking advantage, and that reducing unfairness in the field of education and taxation is a public purpose which promotes the general welfare. To this end, the purpose of this act shall be to provide ad

valorem tax relief to qualifying persons who educate a qualifying child at such person's own expense.

New Sec. 64. As used in sections 63 through 71, and amendments thereto:

(a) "Allowable education expenses" means expenses paid for tuition, fees, books, equipment and supplies used for or related to a qualifying child's education, which are substantiated with appropriate documentation that is submitted to the county treasurer for the county in which the qualifying person's real property is located.

(b) "Department" means the department of revenue.

(c) "Property tax accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a qualifying person's real property by a unified school district. When real property is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a qualifying person, the term "property taxes accrued" means that portion of property taxes levied on the real property that reflects the ownership percentage of the qualifying persons. For purposes of this act, property taxes are deemed levied when the tax roll is delivered to the county treasurer with the treasurer's warrant for collection. When a qualifying person owns the real property for a portion of a calendar year, the term "property taxes accrued" means that portion of property taxes levied on the real property that reflects the portion of the year the real property was owned by the qualifying person.

(d) "Qualifying child" means the natural or adoptive child of a qualifying person who:

(1) Is between the ages of six and 18, inclusive, at the time the semi-annual

installment of property taxes is due;

(2) was educated in a private elementary or secondary school registered pursuant to K.S.A. 72-53,101, and amendments thereto; and

(3) was not enrolled in a public school during the calendar year for which the qualifying person is claiming the property tax exemption under section 65, and amendments thereto.

(e) "Qualifying person" means a person:

(1) None of whose children were enrolled in a Kansas public school during the calendar year for which the qualifying person is claiming the property tax exemption under section 65, and amendments thereto; and

(2) who is the parent of a qualifying child.

(f) "School district" means a unified school district organized and operating under the laws of this state.

(g) "Semi-annual installment" means the payment of $\frac{1}{2}$ of the qualifying persons' real property taxes as provided by K.S.A. 79-2004, and amendments thereto.

New Sec. 65. Commencing January 1, 2015, and each year thereafter, the property tax accrued with respect to real property owned by a qualifying person shall be reduced by the amount of allowable education expenses a qualifying person incurs with respect to a qualifying child during such calendar year. The amount of allowable education expenses shall not exceed \$1,000 per calendar year per qualifying child or \$2,500 per calendar year per family, whichever is greater, and shall not exceed the amount of property tax accrued. In no event shall the property tax accrued be reduced to

less than zero.

New Sec. 66. Not later than 30 days prior to the due date for paying the property tax accrued, any qualifying person claiming allowable education expenses shall submit appropriate documentation to substantiate such allowable education expenses to the department in such form and manner as prescribed by the department, and shall submit a copy of such documentation to the county treasurer for the county in which the subject property is located. Upon receipt of such documentation by the county treasurer, the property tax accrued shall be provisionally reduced by the amount of the allowable education expenses.

New Sec. 67. A qualifying person may claim all or any portion of such person's allowable education expenses at the time the first semi-annual installment of taxes is due. The remaining allowable education expenses, if any, may be claimed at the time the second semi-annual installment is due. The requirements of section 66, and amendments thereto, shall apply to each claim submitted by the qualifying person.

New Sec. 68. A provisional reduction in property tax accrued shall become final at such time as the immediately succeeding semi-annual installment of tax is due, unless the department disallows the claimed allowable education expenses prior to such date. The department shall disallow claimed allowable education expenses if the requirements of this act have not been met. Upon any such disallowance, the unpaid and unabated property tax accrued shall be immediately due and payable with interest as provided by law. Notice of any such disallowance shall be provided in writing to the qualifying person and to the county treasurer for the county in which the subject property is located. Such

notice shall be sent by certified mail, return receipt requested. A qualifying person may appeal a decision to disallow all or any portion of allowable education expenses in accordance with the Kansas administrative procedure act and the Kansas judicial review act.

New Sec. 69. (a) Notwithstanding any other law to the contrary, a school district shall respond within five business days to any request from the department inquiring as to a student's enrollment in a public school within such school district when such request is made for the purpose of determining whether such student is a qualifying child.

(b) The state board of education shall respond within five business days to any request from the department inquiring as to whether a private elementary or secondary school is registered pursuant to K.S.A. 72-53,101, and amendments thereto.

New Sec. 70. Any claim to a reduction in property tax accrued under the provisions of sections 63 through 71, and amendments thereto, may be exercised on behalf of a qualifying person by such person's legal guardian, conservator or attorney-in-fact, or if deceased, by such person's executor or administrator.

New Sec. 71. The secretary of the department of revenue shall adopt rules and regulations necessary to implement and administer the provisions of sections 63 through 70, and amendments thereto.

New Sec. 72. (a) (1) Any eligible postsecondary educational institution may certify to the board of regents:

(A) The number of individuals who received a general educational development (GED) credential from such institution while enrolled in an eligible career technical

education program;

(B) the number of individuals who received a career technical education credential from such institution; and

(C) the number of individuals who were enrolled in an eligible career technical education program at such institution and who are pursuing a general educational development (GED) credential.

(2) Certifications submitted pursuant to this subsection shall be submitted in such form and manner as prescribed by the board of regents, and shall include such other information as required by the board of regents.

(b) Each fiscal year, upon receipt of a certification submitted under subsection (a), the board of regents shall authorize payment to such eligible postsecondary educational institution from the postsecondary education performance-based incentives fund. The amount of any such payment shall be calculated based on the following:

(1) For each individual who has received a general educational development (GED) credential, \$500;

(2) for each individual who has received a career technical education credential, \$1,000; and

(3) for each individual enrolled in an eligible career technical education program who are pursuing a general educational development (GED) credential, \$170.

(c) That portion of any payment from the postsecondary education performance-based incentives fund that is made based on subsection (b)(2) shall be expended for scholarships for individuals enrolled in an eligible career technical education program

and operating costs of eligible career technical education programs. Each eligible postsecondary educational institution shall prepare and submit a report to the board of regents which shall include the number of individuals who received scholarships, the aggregate amount of moneys expended for such scholarships and the number of those individuals who received a scholarship that also received a career technical education credential.

(d) (1) Of that portion of any payment from the postsecondary education performance-based incentives fund that is made based on subsection (b)(3), an amount equal to \$150 for each individual shall be expended by the eligible postsecondary educational institution for the general educational development (GED) test.

(2) If any individual enrolled in an eligible career technical education program for which an eligible postsecondary educational institution has received a payment under this section fails to take the general educational development (GED) test, then such institution shall notify the board of regents in writing that no such test was administered to the individual. For each such notification received, the board of regents shall deduct an amount equal to \$150 from such institution's subsequent incentive payment.

(e) All payments authorized by the board of regents pursuant to this section shall be subject to the limits of appropriations made for such purposes. If there are insufficient appropriations for the board of regents to authorize payments in accordance with the amounts set forth in subsection (b), the board of regents shall prorate such amounts in accordance with appropriations made therefor.

(f) There is hereby created the postsecondary education performance-based

incentives fund. Expenditures from the postsecondary education performance-based incentives fund shall be for the sole purpose of paying payments to eligible postsecondary educational institutions as authorized by the board of regents. All expenditures from the postsecondary education performance-based incentives 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 president of the board of regents, or the president's designee.

(g) As used in this section:

(1) "Board of regents" means the state board of regents provided for in the constitution of this state and established by K.S.A. 74-3202a, and amendments thereto.

(2) "Career technical education credential" means any industry-recognized technical certification or credential, other than a general educational development (GED) credential, or any technical certification or credential authorized by a state agency.

(3) "Eligible career technical education program" means a program operated by one or more eligible postsecondary educational institutions that is identified by the board of regents as a program that allows an enrollee to obtain a general educational development (GED) credential while pursuing a career technical education credential.

(4) "Eligible postsecondary educational institution" means any community college, technical college or the institute of technology at Washburn university, except such term shall not include Johnson county community college.

(5) "State agency" means any state office, department, board, commission, institution, bureau or any other state authority.

New Sec. 73. (a) The state board of regents, for and on behalf of the university of Kansas, is hereby authorized to exchange and convey the real property described in subsection (b) to the Kansas university endowment association in consideration for the Kansas university endowment association exchanging and conveying the real property described in subsection (c) to the university of Kansas. The exchange and conveyance of real property by the state board of regents under this section shall be executed in the name of the state board of regents by its chairperson and its chief executive officer. The deed for such conveyance may be by warranty deed or by quitclaim deed as determined to be in the best interests of the state by the state board of regents in consultation with the attorney general. No exchange and conveyance of real estate and improvements thereon as authorized by this section shall be made by the state board of regents until the deeds and conveyances have been reviewed and approved by the attorney general and, if warranty deeds are to be the instruments of conveyance, title reviews have been performed or title insurance has been obtained and the title opinion or the certificates of title insurance, as the case may be, have been approved by the attorney general. The conveyance authorized by this section shall not be subject to the provisions of K.S.A. 75-3043a or K.S.A. 2013 Supp. 75-6609, and amendments thereto.

(b) In accordance with the provisions of this section, the state board of regents is hereby authorized to exchange and convey the following described real property to the Kansas university endowment association:

Part of Lots 2, 3 and 10, Block 8 Oread Addition, a subdivision in the City of Lawrence, Douglas County, Kansas, being more particularly described as follows:

Commencing at the Northwest corner of said Block 8 Oread Addition; thence South 01 degrees 50 minutes 57 seconds East along the West line of said Block 8 a distance of 250.07 feet to the Northwest corner of the South One-Half of Lot 10 Block 8 Oread Addition said point being the Point of Beginning; thence North 88 degrees 11 minutes 58 seconds East along the North line of the South One-Half of said Lot 10 a distance of 125.00 feet to a point said point being the Northeast corner of the South One-Half of said Lot 10; thence North 01 degrees 50 minutes 57 seconds West a distance of 100.00 feet to a point said point being the Northwest corner of the South One-Half of Lot 2 Oread Addition; thence North 88 degrees 11 minutes 58 seconds East along the North line of said South One-Half of Lot 2 a distance of 213.77 feet to a point on the Westerly right of way of Oread Avenue, said point also being the Northeast corner of the South One-Half of said Lot 2; thence South 08 degrees 59 minutes 36 seconds West along said Westerly right of way a distance of 120.26 feet to a point; thence South 88 degrees 11 minutes 58 seconds West a distance of 316.15 feet to a point on the West line of said Block 8 Oread Addition; thence North 01 degrees 50 minutes 57 seconds West along said West line a distance of 18.13 feet to the Point of Beginning, and containing 26,183.02 square feet, more or less. Excepting easements, rights of way or restrictions of record.

(c) In accordance with the provisions of this section, the university of Kansas is hereby authorized to accept title to the following described real property conveyed to the university by the Kansas university endowment association:

A Tract of land in the Southwest One-Quarter of Section 31, Township 12 South, Range 20 East of the 6th Principal Meridian, in the City of Lawrence, Douglas County,

Kansas, more particularly described as follows:

Beginning at point on the West line of the Southwest One-Quarter of Section 31, Township 12, Range 20 and 186.53 feet North of the Southwest corner thereof; thence North 01 degrees 49 minutes 01 seconds West along the West line of said Southwest One-Quarter a distance of 190.00 feet to a point on the South right of way of West 14th street as described in the deed recorded in Book 261 at Page 558; thence North 88 degrees 25 minutes 51 seconds East along the said South right of way a distance of 62.94 feet to a point; thence South 01 degrees 49 minutes 01 seconds East a distance of 76.15 feet to a point; thence North 88 degrees 25 minutes 51 seconds East a distance of 128.06 feet to a point; thence North 01 degrees 49 minutes 01 seconds West a distance of 28.65 feet to a point, said point being the Southwest corner of a tract of land described in the deed recorded in Book 304 at Page 626; thence North 88 degrees 25 minutes 51 seconds East along the South line of said tract, a distance of 120.00 feet to a point on the West right of way of Ohio Street; thence South 01 degrees 49 minutes 01 seconds East along the said West right of way a distance of 142.50 feet to a point, said point being the Northeast corner of a tract of land described in the deed recorded in Book 400 at Page 674; thence South 88 degrees 25 minutes 51 seconds West along the North line of said tract recorded in Book 400 at Page 674 and continuing along the North line of a tract of land described in the deed recorded in Book 347 at Page 1276 a distance of 311.00 feet to a point, said point being the Northwest corner of the said tract of land described in the deed recorded in Book 347 at Page 1276, said point also being the Point of Beginning, and containing 43,628.53 square feet, more or less. Excepting easements, rights of way or restrictions of

record.";

On page 40, in line 7, by striking "and" and inserting a comma; also in line 7, after "72-8814" by inserting "and 79-32,138"; in line 8, after "K.S.A." by inserting "72-1412,"; also in line 8, after "72-5333b" by inserting ", 72-5439, 72-5446"; in line 9, after "Supp." by inserting "72-5436, 725437, 72-5438, 72-5445,";

And by renumbering sections accordingly;

On page 1, in the title, in line 5, after "foundation;" by inserting "authorizing the state board of regents to exchange and convey certain real estate with the Kansas university endowment association,"; in line 6, after "K.S.A." by inserting "72-1412,"; also in line 6, after "72-5333b," by inserting "72-5439, 72-5446,"; in line 7, after "72-1925," by inserting "72-5436, 72-5437, 72-5438, 72-5445,"; in line 8, by striking the first "and" and inserting a comma; also in line 8, after "72-8814" by inserting "and 79-32,138";

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

Conferees on part of House

Conferees on part of Senate