

March 15, 2013

The Honorable Ward Cassidy, Chairperson
House Committee on Education Budget
Statehouse, Room 151-S
Topeka, Kansas 66612

Dear Representative Cassidy:

SUBJECT: Fiscal Note for HB 2391 by House Committee on Appropriations

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2391 is respectfully submitted to your committee.

Under current law, a local board of education that has levied an ad valorem tax for ancillary school facilities for two years may continue to levy the tax for up to an additional three years. HB 2391 would allow the levy to continue for up to nine years. The amount of the levy would be reduced to 90.0 percent in the third year, and by 10.0 percent each succeeding year until the ninth year.

According to the Kansas Department of Education, enactment of HB 2391 would not affect state aid to school districts, as the funding for ancillary school facilities is a local property tax and the funding would remain in the local district. Any fiscal effect would be limited to those taxpayers in school districts who would choose to extend the property tax levy over a nine-year period.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Anderson", written in a cursive style.

Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Dale Dennis, Education