

February 12, 2013

The Honorable Steve Abrams, Chairperson  
Senate Committee on Education  
Statehouse, Room 224-E  
Topeka, Kansas 66612

Dear Senator Abrams:

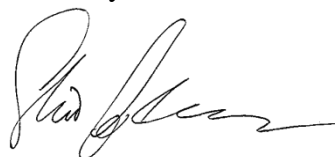
**SUBJECT:** Fiscal Note for SB 132 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 132 is respectfully submitted to your committee.

Under current law, school districts that levy an ad valorem tax on taxable tangible property for a period of two years can continue to levy the tax for up to three additional years. SB 132 would extend the authorization for the levy for an additional nine years.

According to the Kansas Department of Education, enactment of SB 132 would have no fiscal effect on state aid payments to school districts, as the ad valorem tax is considered a local property tax. Any fiscal effect would be limited to taxpayers in a district that would choose to levy the tax.

Sincerely,



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

cc: Dale Dennis, Education  
Jody Allen, COTA  
Steve Neske, Revenue