

HOUSE BILL No. 2186

By Legislative Post Audit Committee

1-31

1 AN ACT concerning motor vehicle fuel taxes; relating to apportionment of
2 the special city and county highway fund and the county equalization
3 and adjustment fund; dates of transfers; amending K.S.A. 2012 Supp.
4 79-3425c and repealing the existing section.
5

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

7 Section 1. K.S.A. 2012 Supp. 79-3425c is hereby amended to read as
8 follows: 79-3425c. (a) On each January 15, April 15, July 15 and October
9 15 of each year, the director of accounts and reports shall transfer
10 \$625,000 to the county equalization and adjustment fund from the special
11 city and county highway fund and ~~on~~ *within 15 days of* such dates the state
12 treasurer shall apportion and pay to the several counties of the state 57% of
13 the moneys in the special city and county highway fund, created by K.S.A.
14 79-3425, and amendments thereto, and shall apportion and pay to the
15 several cities of the state the remaining 43% of such moneys.

16 (b) The allocation and payment to each county under the provisions
17 of this section shall be made in the following manner:

18 *First*, Each county of the state shall receive a payment of \$5,000;

19 *Second*, Of the balance remaining, 44.06% thereof shall be apportioned
20 and paid to each county ~~on each~~ *in* January ~~15~~ and April ~~15~~ of each year in
21 the proportion that the total amount of money collected in such county
22 from motor vehicle registration fees for the second preceding calendar
23 year bears to the total amount of money collected in all counties from
24 motor vehicle registration fees for the second preceding calendar year, and
25 ~~on~~ *in* July ~~15~~ and October ~~15~~ of each year in the proportion that the total
26 amount of money collected in such county from motor vehicle registration
27 fees for the preceding calendar year bears to the total amount of money
28 collected in all counties from motor vehicle registration fees for the
29 preceding calendar year;

30 *Third*, 44.06% of such balance shall be apportioned and paid to each
31 county ~~on each~~ *in* January ~~15~~ and April ~~15~~ of each year in the proportion
32 that the average daily vehicle miles traveled in such county for the second
33 preceding calendar year bears to the average daily vehicle miles traveled in
34 all counties of the state for the second preceding calendar year, and ~~on~~ *in*
35 July ~~15~~ and October ~~15~~ of each year in the proportion that the average
36 daily vehicle miles traveled in such county for the preceding calendar year

1 bears to the average daily vehicle miles traveled in all counties of the state
2 for the preceding calendar year; and

3 *Fourth*, the remaining 11.88% of such balance shall be apportioned and
4 paid to each county ~~on each~~ in January ~~15~~ and April ~~15~~ of each year in the
5 proportion that the total road miles in such county for the second
6 preceding calendar year bears to the total road miles in all counties of the
7 state for the second preceding calendar year; and ~~on~~ in July ~~15~~ and
8 October ~~15~~ of each year in the proportion that the total road miles in such
9 county for the preceding calendar year bears to the total road miles in all
10 counties of the state for the preceding calendar year.

11 *Fifth*, if the total amount of money received by any county pursuant to
12 the foregoing distribution formula during the period from July 15 of any
13 year to April ~~15~~ 30 of the next succeeding year is less than the total
14 amount received by such county from the special city and county highway
15 fund and the county equalization and adjustment fund for fiscal year 1999,
16 the state treasurer shall apportion and pay to each such county from the
17 county equalization and adjustment fund *on or before April 30 of each*
18 *year* an amount which together with the amount received pursuant to the
19 foregoing distribution formula will equal the total amount received from
20 the two aforementioned funds during such period of time. In the event that
21 there is insufficient funds in the county equalization and adjustment fund
22 to pay each county the amount to which it is entitled, each county shall
23 receive a payment in the proportion that the amount to which such county
24 is entitled bears to the amount to which all such counties are entitled. If
25 there is money remaining in such fund after such distribution, the state
26 treasurer shall distribute the balance to the several counties in the manner
27 provided in the second and third clauses of the foregoing formula for
28 distributing moneys to counties from the special city and county highway
29 fund.

30 All payments shall be made to the county treasurers of the respective
31 counties, and upon receipt of the same:

32 (1) The county treasurers of Sedgwick and Shawnee counties shall
33 credit 50% of the moneys received to the road and bridge fund of such
34 counties and apportion and pay the remainder of such moneys to the
35 several cities located in such counties;

36 (2) the county treasurer of Wyandotte county shall credit 10% of the
37 moneys received to the road and bridge fund of such county and apportion
38 and pay the remainder of such moneys to the several cities located in such
39 county;

40 (3) the county treasurers of Lyon, Cowley, Crawford, Montgomery,
41 Butler, Saline, Leavenworth, Riley, Reno and Douglas counties shall credit
42 90% of the moneys so received to the road and bridge fund of such
43 counties and apportion and pay the remainder of such moneys to the

1 several cities located in such counties except that no persons residing
2 within the Fort Riley military reservation shall be included or considered
3 in determining the population of any city located within Geary or Riley
4 county; and

5 (4) the county treasurers of Johnson county and all other counties not
6 listed in paragraphs (1), (2) or (3) shall credit all of the moneys received to
7 the road and bridge fund of such counties.

8 Not less than 25% of the amount received by each county and credited
9 to the county road and bridge fund under the provisions of this section
10 shall be expended by the county on mail and school bus routes on county
11 roads as defined in K.S.A. 68-101, and amendments thereto. Payments to
12 the cities under the provisions of this subsection shall be in the proportion
13 that the population of each city bears to the total population of all cities
14 located in the same county as such city.

15 In counties which have not adopted the county-unit road system, the
16 amount of money retained by such counties after distribution to the cities
17 within such county pursuant to this subsection shall be distributed to each
18 township within such county in not less than the proportion that the
19 amount of money received by each township from the county and
20 township road fund during the period from July 1, 1969, to June 30, 1970,
21 bears to the total amount of money received by such county from the
22 county and township road fund, the county road and city street funds, the
23 special motor carrier fee county road fund and the special city and county
24 highway fund during the period from July 1, 1969, to June 30, 1970, plus
25 the amount such county would have received on July 15, 1970, from the
26 special city and county highway fund based on the formula for distributing
27 such fund in effect on June 30, 1970. All payments to townships hereunder
28 shall be made to the treasurers thereof, and all moneys so received shall be
29 deposited in the general road fund of such township.

30 (c) The allocation and payment of moneys to the several cities of the
31 state from the special city and county highway fund shall be in the
32 proportion that the population of each city bears to the total population of
33 all cities in the state except that the population of any military reservation
34 which has been annexed to a city after the date of December 31, 1981,
35 shall not be included in the population of such city for the purpose of this
36 allocation. All such payments shall be to the city treasurers of the
37 respective cities. Upon receipt of same unless a consolidated street and
38 highway fund is established pursuant to K.S.A. 12-1,119, and amendments
39 thereto, the city treasurer of each city shall credit the same to a separate
40 fund to be used for the construction, reconstruction, alteration, repair and
41 maintenance of the streets and highways of such city and for the payment
42 of bonds, and interest thereon, issued pursuant to K.S.A. 79-3425g, and
43 amendments thereto.

1 (d) For the purposes of this section, the average daily vehicle miles
2 traveled in each county shall be determined by the secretary of
3 transportation, but it shall not include miles traveled on interstate
4 highways, and the population of each city shall be reported in the annual
5 enumeration by the secretary of agriculture for the preceding calendar
6 year.

7 (e) In order to reduce vehicular traffic and congestion on its streets
8 and highways, the board of county commissioners of any county, the
9 governing body of any city or the township board of any township may use
10 for the purpose of constructing, repairing and maintaining footpaths and
11 bicycle paths not to exceed 10% of the moneys such government receives
12 under K.S.A. 79-3425c, and amendments thereto, except that such
13 limitation shall not apply to moneys received by a county that the county is
14 required to distribute to a city or a township. Such moneys shall not be
15 expended on any recreational trail, as defined in subsection (b) of K.S.A.
16 58-3211, and amendments thereto.

17 Sec. 2. K.S.A. 2012 Supp. 79-3425c is hereby repealed.

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