

HOUSE BILL No. 2731

By Committee on Appropriations

3-11

1 AN ACT concerning education; relating to the financing and instruction
2 thereof; making and concerning appropriations for the fiscal year
3 ending June 30, 2017, for the department of education; relating to the
4 classroom learning assuring student success act; amending K.S.A. 2015
5 Supp. 72-6463, 72-6465, 72-6466, 72-6472, 72-6474, 72-6481, 72-
6 8801 and 74-4939a and repealing the existing sections; also repealing
7 K.S.A. 2015 Supp. 72-6476.

8
9 *Be it enacted by the Legislature of the State of Kansas:*

10 Section 1.

11 DEPARTMENT OF EDUCATION

12 (a) There is appropriated for the above agency from the state general
13 fund for the fiscal year ending June 30, 2017, the following:

14 Supplemental general state aid.....\$464,092,249
15 School district capital outlay state aid fund.....No limit

16 (b) On July 1, 2016, of the \$2,759,751,285 appropriated for the above
17 agency for the fiscal year ending June 30, 2017, by section 54(c) of 2016
18 House Substitute for Senate Bill No. 161 from the state general fund in the
19 block grants to USDs account (652-00-1000-0500), the sum of
20 \$477,802,500 is hereby lapsed.

21 (c) On July 1, 2016, the expenditure limitation established for the
22 fiscal year ending June 30, 2017, by section 3(b) of chapter 4 of the 2015
23 Session Laws of Kansas on the school district extraordinary need fund of
24 the department of education is hereby decreased from \$17,521,425 to \$0.

25 New Sec. 2. (a) Each school district that has adopted a local option
26 budget is eligible to receive an amount of supplemental general state aid. A
27 school district's eligibility to receive supplemental general state aid shall
28 be determined by the state board as provided in this subsection. The state
29 board of education shall:

30 (1) Determine the amount of the assessed valuation per pupil in the
31 preceding school year of each district in the state;

32 (2) rank the districts from low to high on the basis of the amounts of
33 assessed valuation per pupil determined under subsection (a)(1);

34 (3) identify the amount of the assessed valuation per pupil located at
35 the 81.2 percentile of the amounts ranked under subsection (a)(2);

36 (4) divide the assessed valuation per pupil of the district in the

1 preceding school year by the amount identified under subsection (a)(3);
2 and

3 (5) if the quotient obtained under subsection (a)(4) is less than one,
4 subtract the quotient obtained under (a)(4) from one, and multiply such
5 difference by the amount of the local option budget of the school district.
6 The resulting product is the supplemental general state aid the school
7 district is entitled to receive for the school year. If the quotient obtained
8 under subsection (a)(4) equals or exceeds one, the school district shall not
9 be entitled to receive supplemental general state aid.

10 (b) The state board shall prescribe the dates upon which the
11 distribution of payments of supplemental general state aid to school
12 districts shall be due. Payments of supplemental general state aid shall be
13 distributed to school districts on the dates prescribed by the state board.
14 The state board shall certify to the director of accounts and reports the
15 amount due each school district, and the director of accounts and reports
16 shall draw a warrant on the state treasurer payable to the treasurer of the
17 school district. Upon receipt of the warrant, the treasurer of the school
18 district shall credit the amount thereof to the supplemental general fund of
19 the school district to be used for the purposes of such fund.

20 (c) If any amount of supplemental general state aid that is due to be
21 paid during the month of June of a school year pursuant to the other
22 provisions of this section is not paid on or before June 30 of such school
23 year, then such payment shall be paid on or after the ensuing July 1, as
24 soon as moneys are available therefor. Any payment of supplemental
25 general state aid that is due to be paid during the month of June of a school
26 year and that is paid to school districts on or after the ensuing July 1 shall
27 be recorded and accounted for by school districts as a receipt for the
28 school year ending on the preceding June 30.

29 (d) If the amount of appropriations for supplemental general state aid
30 is less than the amount each school district is to receive for the school year,
31 the state board shall prorate the amount appropriated among the school
32 districts in proportion to the amount each school district is to receive as
33 determined under subsection (a).

34 (e) The provisions of this section shall be part of and supplemental to
35 the classroom learning assuring student success act.

36 (f) The provisions of this section shall expire on June 30, 2017.

37 New Sec. 3. (a) There is hereby established in the state treasury the
38 school district capital outlay state aid fund. Such fund shall consist of all
39 amounts transferred thereto under the provisions of subsection (c).

40 (b) Each school district which levies a tax pursuant to K.S.A. 72-
41 8801 et seq., and amendments thereto, shall be entitled to receive payment
42 from the school district capital outlay state aid fund in an amount
43 determined by the state board of education as provided in this subsection.

1 The state board of education shall:

2 (1) Determine the amount of the assessed valuation per pupil (AVPP)
3 of each school district in the state and round such amount to the nearest
4 \$1,000. The rounded amount is the AVPP of a school district for the
5 purposes of this section;

6 (2) determine the median AVPP of all school districts;

7 (3) prepare a schedule of dollar amounts using the amount of the
8 median AVPP of all school districts as the point of beginning. The
9 schedule of dollar amounts shall range upward in equal \$1,000 intervals
10 from the point of beginning to and including an amount that is equal to the
11 amount of the AVPP of the school district with the highest AVPP of all
12 school districts and shall range downward in equal \$1,000 intervals from
13 the point of beginning to and including an amount that is equal to the
14 amount of the AVPP of the school district with the lowest AVPP of all
15 school districts;

16 (4) determine a state aid percentage factor for each school district by
17 assigning a state aid computation percentage to the amount of the median
18 AVPP shown on the schedule, decreasing the state aid computation
19 percentage assigned to the amount of the median AVPP by one percentage
20 point for each \$1,000 interval above the amount of the median AVPP, and
21 increasing the state aid computation percentage assigned to the amount of
22 the median AVPP by one percentage point for each \$1,000 interval below
23 the amount of the median AVPP. The state aid percentage factor of a
24 school district is the percentage assigned to the schedule amount that is
25 equal to the amount of the AVPP of the school district, except that the state
26 aid percentage factor of a school district shall not exceed 100%. The state
27 aid computation percentage is 25%;

28 (5) determine the amount levied by each school district pursuant to
29 K.S.A. 72-8801 et seq., and amendments thereto;

30 (6) multiply the amount computed under subsection (b)(5), but not to
31 exceed 8 mills, by the applicable state aid percentage factor. The resulting
32 product is the amount of payment the school district is to receive from the
33 school district capital outlay state aid fund in the school year.

34 (c) The state board shall certify to the director of accounts and reports
35 the amount of school district capital outlay state aid determined under the
36 provisions of subsection (b), and an amount equal thereto shall be
37 transferred by the director from the state general fund to the school district
38 capital outlay state aid fund for distribution to school districts. All transfers
39 made in accordance with the provisions of this subsection shall be
40 considered to be demand transfers from the state general fund.

41 (d) Payments from the school district capital outlay state aid fund
42 shall be distributed to school districts at times determined by the state
43 board of education. The state board of education shall certify to the

1 director of accounts and reports the amount due each school district, and
2 the director of accounts and reports shall draw a warrant on the state
3 treasurer payable to the treasurer of the school district. Upon receipt of the
4 warrant, the treasurer of the school district shall credit the amount thereof
5 to the capital outlay fund of the school district to be used for the purposes
6 of such fund.

7 (e) The provisions of this section shall expire on June 30, 2017.

8 Sec. 4. K.S.A. 2015 Supp. 72-6463 is hereby amended to read as
9 follows: 72-6463. (a) The provisions of K.S.A. 2015 Supp. 72-6463
10 through 72-6481, *and section 2*, and amendments thereto, shall be known
11 and may be cited as the classroom learning assuring student success act.

12 (b) The legislature hereby declares that the intent of this act is to
13 lessen state interference and involvement in the local management of
14 school districts and to provide more flexibility and increased local control
15 for school district boards of education and administrators in order to:

16 (1) Enhance predictability and certainty in school district funding
17 sources and amounts;

18 (2) allow school district boards of education and administrators to
19 best meet their individual school district's financial needs; and

20 (3) maximize opportunities for more funds to go to the classroom.

21 To meet this legislative intent, state financial support for elementary
22 and secondary public education will be met by providing a block grant for
23 school years 2015-2016 and 2016-2017 to each school district. Each
24 school district's block grant will be based in part on, and be at least equal
25 to, the total state financial support as determined for school year 2014-
26 2015 under the school district finance and quality performance act, prior to
27 its repeal. All school districts will be held harmless from any decreases to
28 the final school year 2014-2015 amount of total state financial support.

29 (c) The legislature further declares that the guiding principles for the
30 development of subsequent legislation for the finance of elementary and
31 secondary public education should consist of the following:

32 (1) Ensuring that students' educational needs are funded;

33 (2) providing more funding to classroom instruction;

34 (3) maximizing flexibility in the use of funding by school district
35 boards of education and administrators; and

36 (4) achieving the goal of providing students with those education
37 capacities established in K.S.A. 72-1127, and amendments thereto.

38 (d) The provisions of this section shall be effective from and after
39 July 1, 2015, through June 30, 2017.

40 Sec. 5. K.S.A. 2015 Supp. 72-6465 is hereby amended to read as
41 follows: 72-6465. (a) For school year 2015-2016 ~~and school year 2016-~~
42 ~~2017~~, the state board shall disburse general state aid to each school district
43 in an amount equal to:

1 (1) Subject to the provisions of subsections ~~(b)~~ (c) through ~~(f)~~ (g), the
2 amount of general state aid such school district received for school year
3 2014-2015, if any, pursuant to K.S.A. 72-6416, prior to its repeal, as
4 prorated in accordance with K.S.A. 72-6410, prior to its repeal, less:

5 (A) The amount directly attributable to the ancillary school facilities
6 weighting as determined for school year 2014-2015 under K.S.A. 72-6443,
7 prior to its repeal;

8 (B) the amount directly attributable to the cost-of-living weighting as
9 determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6450,
10 prior to its repeal;

11 (C) the amount directly attributable to declining enrollment state aid
12 as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-
13 6452, prior to its repeal; and

14 (D) the amount directly attributable to virtual school state aid as
15 determined for school year 2014-2015 under K.S.A. 2015 Supp. 72-3715,
16 and amendments thereto, plus;

17 (2) the amount of supplemental general state aid such school district
18 received for school year 2014-2015, if any, pursuant to K.S.A. 72-6434,
19 prior to its repeal, as prorated in accordance with K.S.A. 72-6434, prior to
20 its repeal, plus;

21 (3) the amount of capital outlay state aid such school district received
22 for school year 2014-2015, if any, pursuant to K.S.A. 2014 Supp. 72-8814,
23 prior to its repeal, plus;

24 (4) (A) an amount that is directly attributable to the proceeds of the
25 tax levied by the school district pursuant to K.S.A. 2015 Supp. 72-6473,
26 and amendments thereto, provided; the school district has levied such tax;

27 (B) an amount that is directly attributable to the proceeds of the tax
28 levied by the school district pursuant to K.S.A. 2015 Supp. 72-6474, and
29 amendments thereto, provided; the school district has levied such tax; *and*

30 (C) an amount that is directly attributable to the proceeds of the tax
31 levied by the school district pursuant to K.S.A. 2015 Supp. 72-6475, and
32 amendments thereto, provided; the school district has levied such tax, plus;

33 (5) the amount of virtual school state aid such school district is to
34 receive under K.S.A. 2015 Supp. 72-3715, and amendments thereto, plus;

35 (6) an amount certified by the board of trustees of the Kansas public
36 employees retirement system which is equal to the participating employer's
37 obligation of such school district to the system, less;

38 (7) an amount equal to 0.4% of the amount determined under
39 subsection (a)(1).

40 (b) *For school year 2016-2017, the state board shall disburse*
41 *general state aid to each school district in an amount equal to:*

42 (1) *Subject to the provisions of subsections (c) through (g), the*
43 *amount of general state aid such school district received for school year*

1 2014-2015, if any, pursuant to K.S.A. 72-6416, prior to its repeal, as
 2 prorated in accordance with K.S.A. 72-6410, prior to its repeal, less:

3 (A) The amount directly attributable to the ancillary school facilities
 4 weighting as determined for school year 2014-2015 under K.S.A. 72-6443,
 5 prior to its repeal;

6 (B) the amount directly attributable to the cost-of-living weighting as
 7 determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6450,
 8 prior to its repeal;

9 (C) the amount directly attributable to declining enrollment state aid
 10 as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-
 11 6452, prior to its repeal; and

12 (D) the amount directly attributable to virtual school state aid as
 13 determined for school year 2014-2015 under K.S.A. 2015 Supp. 72-3715,
 14 and amendments thereto, plus;

15 (2) (A) an amount that is directly attributable to the proceeds of the
 16 tax levied by the school district pursuant to K.S.A. 2015 Supp. 72-6473,
 17 and amendments thereto, provided the school district has levied such tax;

18 (B) an amount that is directly attributable to the proceeds of the tax
 19 levied by the school district pursuant to K.S.A. 2015 Supp. 72-6474, and
 20 amendments thereto, provided the school district has levied such tax; and

21 (C) an amount that is directly attributable to the proceeds of the tax
 22 levied by the school district pursuant to K.S.A. 2015 Supp. 72-6475, and
 23 amendments thereto, provided the school district has levied such tax, plus;

24 (3) the amount of virtual school state aid such school district is to
 25 receive under K.S.A. 2015 Supp. 72-3715, and amendments thereto, plus;

26 (4) an amount certified by the board of trustees of the Kansas public
 27 employees retirement system which is equal to the participating employer's
 28 obligation of such school district to the system, less;

29 (5) an amount equal to 0.4% of the amount determined under
 30 subsection (b)(1).

31 ~~(b)~~ (c) For any school district whose school financing sources
 32 exceeded its state financial aid for school year 2014-2015 as calculated
 33 under the school district finance and quality performance act, prior to its
 34 repeal, the amount such school district is entitled to receive under
 35 subsection (a)(1) or (b)(1) shall be the proceeds of the tax levied by the
 36 school district pursuant to K.S.A. 2015 Supp. 72-6470, and amendments
 37 thereto, less the difference between such school district's school financing
 38 sources and its state financial aid for school year 2014-2015 as calculated
 39 under the school district finance and quality performance act, prior to its
 40 repeal.

41 ~~(e)~~ (d) For any school district formed by consolidation in accordance
 42 with article 87 of chapter 72 of the Kansas Statutes Annotated, and
 43 amendments thereto, prior to the effective date of this act, and whose state

1 financial aid for school year 2014-2015 was determined under K.S.A.
2 2014 Supp. 72-6445a, prior to its repeal, the amount of general state aid
3 for such school district determined under subsection (a)(1) *or* (b)(1) shall
4 be determined as if such school district was not subject to K.S.A. 2014
5 Supp. 72-6445a, prior to its repeal, for school year 2014-2015.

6 (d) (e) For any school district that consolidated in accordance with
7 article 87 of chapter 72 of the Kansas Statutes Annotated, and amendments
8 thereto, and such consolidation becomes effective on or after July 1, 2015,
9 the amount of general state aid for such school district determined under
10 subsection (a)(1) *or* (b)(1) shall be the sum of the general state aid each of
11 the former school districts would have received under subsection (a)(1) *or*
12 (b)(1).

13 (e) (f) (1) For any school district that was entitled to receive school
14 facilities weighting for school year 2014-2015 under K.S.A. 2014 Supp.
15 72-6415b, prior to its repeal, and which would not have been eligible to
16 receive such weighting for school year 2015-2016 under K.S.A. 2014
17 Supp. 72-6415b, prior to its repeal, an amount directly attributable to the
18 school facilities weighting as determined for school year 2014-2015 under
19 K.S.A. 72-6415, prior to its repeal, for such school district shall be
20 subtracted from the amount of general state aid for such school district
21 determined under subsection (a)(1) *or* (b)(1).

22 (2) For any school district which would have been eligible to receive
23 school facilities weighting for school year 2015-2016 under K.S.A. 2014
24 Supp. 72-6415b, prior to its repeal, but which did not receive such
25 weighting for school year 2014-2015, an amount directly attributable to
26 the school facilities weighting as would have been determined under
27 K.S.A. 72-6415, prior to its repeal, for school year 2015-2016 shall be
28 added to the amount of general state aid for such school district
29 determined under subsection (a)(1) *or* (b)(1).

30 (3) For any school district which would have been eligible to receive
31 school facilities weighting for school year 2016-2017 under K.S.A. 2014
32 Supp. 72-6415b, prior to its repeal, but which did not receive such
33 weighting for school year 2014-2015, and which would not have been
34 eligible to receive such weighting for school year 2015-2016 under K.S.A.
35 2014 Supp. 72-6415b, prior to its repeal, an amount directly attributable to
36 the school facilities weighting as would have been determined under
37 K.S.A. 72-6415, prior to its repeal, for school year 2016-2017 shall be
38 added to the amount of general state aid for such school district
39 determined under subsection (a)(1) *or* (b)(1).

40 (f) (g) (1) For any school district that received federal impact aid for
41 school year 2014-2015, if such school district receives federal impact aid
42 in school year 2015-2016 in an amount that is less than the amount such
43 school district received in school year 2014-2015, then an amount equal to

1 the difference between the amount of federal impact aid received by such
2 school district in such school years shall be added to the amount of general
3 state aid for such school district for school year 2015-2016 as determined
4 under subsection (a)(1) *or* (b)(1).

5 (2) For any school district that received federal impact aid for school
6 year 2014-2015, if such school district receives federal impact aid in
7 school year 2016-2017 in an amount that is less than the amount such
8 school district received in school year 2014-2015, then an amount equal to
9 the difference between the amount of federal impact aid received by such
10 school district in such school years shall be added to the amount of general
11 state aid for such school district for school year 2016-2017 as determined
12 under subsection (a)(1) *or* (b)(1).

13 ~~(g)~~ (h) The general state aid for each school district shall be disbursed
14 in accordance with appropriation acts. In the event the appropriation for
15 general state aid exceeds the amount determined under subsection (a) *or*
16 (b) for any school year, then the state board shall disburse such excess
17 amount to each school district in proportion to such school district's
18 enrollment.

19 ~~(h)~~ (i) The provisions of this section shall be effective from and after
20 July 1, 2015, through June 30, 2017.

21 Sec. 6. K.S.A. 2015 Supp. 72-6466 is hereby amended to read as
22 follows: 72-6466. (a) The distribution of general state aid determined
23 pursuant to K.S.A. 2015 Supp. 72-6465, and amendments thereto, shall be
24 made in accordance with appropriation acts each year as provided in this
25 section.

26 (b) (1) In the months of July through May of each school year, the
27 state board shall determine the amount of general state aid which will be
28 required by each district to maintain operations in each such month. In
29 making such determination, the state board shall take into consideration
30 the district's access to school financing sources and the obligations of the
31 general fund which must be satisfied during the month. The amount
32 determined by the state board under this provision is the amount of general
33 state aid which will be distributed to the district in the months of July
34 through May;

35 (2) in the month of June of each school year, subject to the provisions
36 of subsection (d), payment shall be made of the full amount of the general
37 state aid entitlement determined for the school year, less the sum of the
38 monthly payments made in the months of July through May.

39 (c) The state board of education shall prescribe the dates upon which
40 the distribution of payments of general state aid to school districts shall be
41 due. Payments of general state aid shall be distributed to districts once
42 each month on the dates prescribed by the state board. The state board
43 shall certify to the director of accounts and reports the amount due as

1 general state aid to each district in each of the months of July through
2 June. Such certification, and the amount of general state aid payable from
3 the state general fund, shall be approved by the director of the budget. The
4 director of accounts and reports shall draw warrants on the state treasurer
5 payable to the district treasurer of each district entitled to payment of
6 general state aid, pursuant to vouchers approved by the state board. Upon
7 receipt of such warrant, each district treasurer shall deposit the amount of
8 general state aid in the general fund *or the school district, except that the*
9 *portion of general state aid that is attributable to the amount calculated*
10 *under K.S.A. 2015 Supp. 72-6465(a)(2), and amendments thereto, shall be*
11 *deposited in the supplemental general fund of the school district, which*
12 *such fund is continued in existence.*

13 (d) If any amount of general state aid that is due to be paid during the
14 month of June of a school year pursuant to the other provisions of this
15 section is not paid on or before June 30 of such school year, then such
16 payment shall be paid on or after the ensuing July 1, as soon as moneys are
17 available therefor. Any payment of general state aid that is due to be paid
18 during the month of June of a school year and that is paid to school
19 districts on or after the ensuing July 1 shall be recorded and accounted for
20 by school districts as a receipt for the school year ending on the preceding
21 June 30.

22 (e) The provisions of this section shall be effective from and after
23 July 1, 2015, through June 30, 2017.

24 Sec. 7. K.S.A. 2015 Supp. 72-6472 is hereby amended to read as
25 follows: 72-6472. (a) For school year 2015-2016 and school year 2016-
26 2017, the board of each school district that has adopted a local option
27 budget may levy an ad valorem tax on the taxable tangible property of the
28 district for the purpose of:

29 (1) Financing that portion of the school district's local option budget
30 which is not financed from any other source provided by law; and

31 (2) paying a portion of the principal and interest on bonds issued by
32 cities under authority of K.S.A. 12-1774, and amendments thereto, for the
33 financing of redevelopment projects upon property located within the
34 district.

35 (b) Except the proceeds of such tax levied for the purpose specified in
36 subsection (a)(2), the proceeds from the tax levied by a school district
37 under authority of this section shall be deposited in the *supplemental*
38 *general fund* of the district.

39 (c) No school district shall proceed under K.S.A. 79-1964, 79-1964a
40 or 79-1964b, and amendments thereto.

41 (d) The provisions of this section shall be effective from and after
42 July 1, 2015, through June 30, 2017.

43 Sec. 8. K.S.A. 2015 Supp. 72-6474 is hereby amended to read as

1 follows: 72-6474. (a) The board of any school district to which the
2 provisions of this subsection apply may levy an ad valorem tax on the
3 taxable tangible property of the school district for school years 2015-2016
4 and 2016-2017 in an amount not to exceed the amount authorized by the
5 state court of tax appeals for school year 2014-2015 pursuant to K.S.A. 72-
6 6441, prior to its repeal, for the purpose set forth in K.S.A. 72-6441, prior
7 to its repeal. The provisions of this subsection apply to any school district
8 that imposed a levy pursuant to K.S.A. 72-6441, prior to its repeal, for
9 school year 2014-2015.

10 (b) The board of any school district which would have been eligible
11 to levy an ad valorem tax pursuant to K.S.A. 72-6441, prior to its repeal,
12 for school year 2015-2016 or 2016-2017, may levy an ad valorem tax on
13 the taxable tangible property of the school district each year for a period of
14 time not to exceed two years in an amount not to exceed the amount
15 authorized by the state board of tax appeals under this subsection for the
16 purpose of financing the costs incurred by the school district that are
17 directly attributable to ancillary school facilities, *whose construction was*
18 *financed by the issuance of bonds approved for issuance at an election*
19 *held on or before June 30, 2015*. The state board of tax appeals may
20 authorize the school district to make a levy which will produce an amount
21 that is not greater than the difference between the amount of costs directly
22 attributable to commencing operation of one or more new school facilities
23 and the amount that is financed from any other source provided by law for
24 such purpose.

25 (c) The state board of tax appeals shall certify to the state board of
26 education the amount authorized to be produced by the levy of a tax under
27 subsection (a). The state board of tax appeals may adopt rules and
28 regulations necessary to effectuate the provisions of this section, including
29 rules and regulations relating to the evidence required in support of a
30 school district's claim that the costs attributable to commencing operation
31 of one or more new school facilities are in excess of the amount that is
32 financed from any other source provided by law for such purpose.

33 (d) The board of any school district that has levied an ad valorem tax
34 on the taxable tangible property of the school district each year for a
35 period of two years under authority of subsection (b) may continue to levy
36 such tax under authority of this subsection each year for an additional
37 period of time not to exceed six years in an amount not to exceed the
38 amount computed by the state board of education as provided in this
39 subsection if the board of education of the school district determines that
40 the costs attributable to commencing operation of one or more new school
41 facilities are significantly greater than the costs attributable to the
42 operation of other school facilities in the school district. The tax authorized
43 under this subsection may be levied at a rate which will produce an

1 amount that is not greater than the amount computed by the state board of
2 education as provided in this subsection. In computing such amount, the
3 state board shall:

4 (1) Determine the amount produced by the tax levied by the school
5 district under authority of subsection (b) in the second year for which such
6 tax was levied;

7 (2) compute 90% of the amount of the sum obtained under subsection
8 (d)(1), which computed amount is the amount the school district may levy
9 in the first year of the six-year period for which the school district may
10 levy a tax under authority of this subsection;

11 (3) compute 75% of the amount of the sum obtained under subsection
12 (d)(1), which computed amount is the amount the school district may levy
13 in the second year of the six-year period for which the school district may
14 levy a tax under authority of this subsection;

15 (4) compute 60% of the amount of the sum obtained under subsection
16 (d)(1), which computed amount is the amount the school district may levy
17 in the third year of the six-year period for which the school district may
18 levy a tax under authority of this subsection;

19 (5) compute 45% of the amount of the sum obtained under subsection
20 (d)(1), which computed amount is the amount the school district may levy
21 in the fourth year of the six-year period for which the school district may
22 levy a tax under authority of this subsection;

23 (6) compute 30% of the amount of the sum obtained under subsection
24 (d)(1), which computed amount is the amount the school district may levy
25 in the fifth year of the six-year period for which the school district may
26 levy a tax under authority of this subsection; and

27 (7) compute 15% of the amount of the sum obtained under subsection
28 (d)(1), which computed amount is the amount the school district may levy
29 in the sixth year of the six-year period for which the school district may
30 levy a tax under authority of this subsection.

31 (e) The proceeds from any tax levied by a school district under
32 authority of this section shall be remitted to the state treasurer in
33 accordance with the provisions of K.S.A. 75-4215, and amendments
34 thereto. Upon receipt of each such remittance, the state treasurer shall
35 deposit the entire amount in the state treasury and shall credit the same to
36 the state school finance fund. All moneys remitted to the state treasurer
37 pursuant to this subsection shall be used for paying a portion of the costs
38 of operating and maintaining public schools in partial fulfillment of the
39 constitutional obligation of the legislature to finance the educational
40 interests of the state.

41 (f) The provisions of this section shall be effective from and after July
42 1, 2015, through June 30, 2017.

43 Sec. 9. K.S.A. 2015 Supp. 72-6481 is hereby amended to read as

1 follows: 72-6481. (a) The provisions of K.S.A. 2015 Supp. 72-6463
 2 through 72-6481, *and section 2*, and amendments thereto, shall not be
 3 severable. If any provision of K.S.A. 2015 Supp. 72-6463 through 72-
 4 6481, *and section 2*, and amendments thereto, is held to be invalid or
 5 unconstitutional by court order, all provisions of K.S.A. 2015 Supp. 72-
 6 6463 through 72-6481, *and section 2*, and amendments thereto, shall be
 7 null and void.

8 (b) The provisions of this section shall be effective from and after
 9 July 1, 2015, through June 30, 2017.

10 Sec. 10. K.S.A. 2015 Supp. 72-8801 is hereby amended to read as
 11 follows: 72-8801. (a) The board of education of any school district may
 12 make an annual tax levy at a mill rate not to exceed the statutorily
 13 prescribed mill rate upon the taxable tangible property in the school
 14 district for the purposes specified in this act and for the purpose of paying
 15 a portion of the principal and interest on bonds issued by cities under the
 16 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
 17 redevelopment projects upon property located within the school district.
 18 No levy shall be made under this act until a resolution is adopted by the
 19 board of education in the following form:

20 Unified School District No. _____,
 21 _____ County, Kansas.

22 RESOLUTION

23 Be It Resolved that:

24 The above-named school board shall be authorized to make an annual
 25 tax levy ~~for a period not to exceed _____ years~~ in an amount not to
 26 exceed _____ mills upon the taxable tangible property in the school
 27 district for the purpose of acquisition, construction, reconstruction, repair,
 28 remodeling, additions to, furnishing, maintaining and equipping of school
 29 district property and equipment necessary for school district purposes,
 30 including: (1) Acquisition of computer software; (2) acquisition of
 31 performance uniforms; (3) housing and boarding pupils enrolled in an area
 32 vocational school operated under the board; (4) architectural expenses; (5)
 33 acquisition of building sites; (6) undertaking and maintenance of asbestos
 34 control projects; (7) acquisition of school buses; and (8) acquisition of
 35 other fixed assets, and for the purpose of paying a portion of the principal
 36 and interest on bonds issued by cities under the authority of K.S.A. 12-
 37 1774, and amendments thereto, for the financing of redevelopment
 38 projects upon property located within the school district. The tax levy
 39 authorized by this resolution may be made, unless a petition in opposition
 40 to the same, signed by not less than 10% of the qualified electors of the
 41 school district, is filed with the county election officer of the home county
 42 of the school district within 40 calendar days after the last publication of
 43 this resolution. In the event a petition is filed, the county election officer

1 shall submit the question of whether the tax levy shall be authorized to the
2 electors in the school district at an election called for that purpose or at the
3 next general election, as is specified by the board of education of the
4 above school district.

5 CERTIFICATE

6 This is to certify that the above resolution was duly adopted by the
7 board of education of Unified School District No. _____,
8 County, Kansas, on the ____ day of _____, ____

9 _____
10 Clerk of the board of education.

11
12 All of the blanks in the above resolution shall be appropriately filled.
13 ~~The blank preceding the word "years" shall be filled with a specific~~
14 ~~number, and the blank preceding the word "mills" shall be filled with a~~
15 ~~specific number, and no word shall be inserted in either of the blanks.~~ The
16 resolution shall be published once a week for two consecutive weeks in a
17 newspaper having general circulation in the school district. If no petition
18 as specified above is filed in accordance with the provisions of the
19 resolution, the board of education may make the tax levy specified in the
20 resolution. If a petition is filed as provided in the resolution, the board of
21 education may notify the county election officer of the date of an election
22 to be held to submit the question of whether the tax levy shall be
23 authorized. If the board of education fails to notify the county election
24 officer within 60 calendar days after a petition is filed, the resolution shall
25 be deemed abandoned and no like resolution shall be adopted by the board
26 of education within the nine months following the first publication of the
27 resolution.

28 (b) As used in this act:

29 (1) "Unconditionally authorized to make a capital outlay tax levy"
30 means that the school district has adopted a resolution under this section,
31 has published the same, and either that the resolution was not protested or
32 that it was protested and an election has been held by which the tax levy
33 specified in the resolution was approved;

34 (2) "statutorily prescribed mill rate" means: (A) Eight mills; (B) the
35 mill levy rate in excess of eight mills if the resolution fixing such rate was
36 approved at an election prior to the effective date of this act; or (C) the
37 mill levy rate in excess of eight mills if no petition or no sufficient petition
38 was filed in protest to a resolution fixing such rate in excess of eight mills
39 and the protest period for filing such petition has expired;

40 (3) "asbestos control project" means any activity which is necessary
41 or incidental to the control of asbestos-containing material in buildings of
42 school districts and includes, but not by way of limitation, any activity
43 undertaken for the removal or encapsulation of asbestos-containing

1 material, for any remodeling, renovation, replacement, rehabilitation or
2 other restoration necessitated by such removal or encapsulation, for
3 conducting inspections, reinspections and periodic surveillance of
4 buildings, performing response actions, and developing, implementing and
5 updating operations and maintenance programs and management plans;

6 (4) "asbestos" means the asbestiform varieties of chrysotile
7 (serpentine), crocidolite (riebeckite), amosite (cumingtonitegrunerite),
8 anthophyllite, tremolite, and actinolite; and

9 (5) "asbestos-containing material" means any material or product
10 which contains more than 1% asbestos.

11 Sec. 11. K.S.A. 2015 Supp. 74-4939a is hereby amended to read as
12 follows: 74-4939a. On and after the effective date of this act for each fiscal
13 year commencing with fiscal year 2005, notwithstanding the provisions of
14 K.S.A. 74-4939, and amendments thereto, or any other statute, all moneys
15 appropriated for the department of education from the state general fund
16 commencing with fiscal year 2005, and each ensuing fiscal year thereafter,
17 by appropriation act of the legislature, in the KPERS — employer
18 contributions account and all moneys appropriated for the department of
19 education from the state general fund or any special revenue fund for each
20 fiscal year commencing with fiscal year 2005, and each ensuing fiscal year
21 thereafter, by any such appropriation act in that account or any other
22 account for payment of employer contributions for school districts, shall
23 be distributed by the department of education to school districts in
24 accordance with this section. Notwithstanding the provisions of K.S.A. 74-
25 4939, and amendments thereto, *for school year 2015-2016*, the department
26 of education shall disburse to each school district that is an eligible
27 employer as specified in K.S.A. 74-4931(1), and amendments thereto, an
28 amount in accordance with K.S.A. 2015 Supp. 72-6465(a)(6), and
29 amendments thereto, which shall be disbursed pursuant to K.S.A. 2015
30 Supp. 72-6465, and amendments thereto. *Notwithstanding the provisions*
31 *of K.S.A. 74-4939, and amendments thereto, for school year 2016-2017,*
32 *the department of education shall disburse to each school district that is*
33 *an eligible employer as specified in K.S.A. 74-4931(1), and amendments*
34 *thereto, an amount in accordance with K.S.A. 2015 Supp. 72-6465(b)(4),*
35 *and amendments thereto, which shall be disbursed pursuant to K.S.A.*
36 *2015 Supp. 72-6465, and amendments thereto.* Upon receipt of each such
37 disbursement of moneys, the school district shall deposit the entire amount
38 thereof into a special retirement contributions fund of the school district,
39 which shall be established by the school district in accordance with such
40 policies and procedures and which shall be used for the sole purpose of
41 receiving such disbursements from the department of education and
42 making the remittances to the system in accordance with this section and
43 such policies and procedures. Upon receipt of each such disbursement of

1 moneys from the department of education, the school district shall remit,
2 in accordance with the provisions of such policies and procedures and in
3 the manner and on the date or dates prescribed by the board of trustees of
4 the Kansas public employees retirement system, an equal amount to the
5 Kansas public employees retirement system from the special retirement
6 contributions fund of the school district to satisfy such school district's
7 obligation as a participating employer. Notwithstanding the provisions of
8 K.S.A. 74-4939, and amendments thereto, each school district that is an
9 eligible employer as specified in K.S.A. 74-4931(1), and amendments
10 thereto, shall show within the budget of such school district all amounts
11 received from disbursements into the special retirement contributions fund
12 of such school district. Notwithstanding the provisions of any other statute,
13 no official action of the school board of such school district shall be
14 required to approve a remittance to the system in accordance with this
15 section and such policies and procedures. All remittances of moneys to the
16 system by a school district in accordance with this subsection and such
17 policies and procedures shall be deemed to be expenditures of the school
18 district.

19 Sec. 12. K.S.A. 2015 Supp. 72-6463, 72-6465, 72-6466, 72-6472, 72-
20 6474, 72-6481, 72-8801 and 74-4939a are hereby repealed.

21 Sec. 13. From and after July 1, 2016, K.S.A. 2015 Supp. 72-6476 is
22 hereby repealed.

23 Sec. 14. This act shall take effect and be in force from and after its
24 publication in the Kansas register.