

**SENATE BILL No. 294**

By Committee on Assessment and Taxation

3-19

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, 2016, for the department of education; creating the  
 4 education finance act of 2015; amending K.S.A. 12-1677, 12-1775a,  
 5 72-1414, 72-6757, 72-8230, 72-8233, 72-8236, 75-1120a, 79-2001 and  
 6 79-5105 and K.S.A. 2014 Supp. 10-1116a, 12-1770a, 72-1398, 72-  
 7 1923, 72-64b01, 72-64c05, 72-67,115, 72-8187, 72-8251, 72-8316, 74-  
 8 8925, 74-99b43, 75-2319, 79-201x, 79-213 and 79-2925b and repealing  
 9 the existing sections; also repealing K.S.A. 2014 Supp. 79-213f.

10

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

12

Section 1.

13

DEPARTMENT OF EDUCATION

14

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2016, the following:

15

Enrollment state aid .....\$179,425,018

16

Poverty state aid.....\$62,477,885

17

Sparsity state aid .....\$2,065,152

18

Success incentive state aid.....\$53,261,664

19

State equalization aid .....\$11,734,217

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KPERS employer contribution – pilot.....\$44,435,997

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New Sec. 2. (a) The provisions of sections 2 through 21, and

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amendments thereto, shall be known and may be cited as the education

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finance act of 2015.

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(b) The provisions of this section shall be effective from and after

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July 1, 2015.

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New Sec. 3. (a) As used in sections 3 through 21, and amendments

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thereto:

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(1) "Act" means the education finance act of 2015, section 2 et seq.,

29

and amendments thereto.

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(2) (A) "At-risk pupils" means pupils who are eligible for free meals

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under the national school lunch act and who are enrolled in a district which

32

maintains an approved at-risk pupil assistance plan.

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(B) The term "at-risk pupils" shall not include any pupil: (i) Enrolled

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in any of the grades one through 12 who is in attendance less than full

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time; or (ii) who is over 19 years of age. The provisions of this paragraph

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1 shall not apply to any pupil who has an individualized education program.

2 (3) "Board" means the board of education of a school district.

3 (4) "Current school year" means the school year during which state  
4 aid is determined by the state board under sections 4 through 7, and  
5 amendments thereto.

6 (5) "December 15" has its usual meaning, except that in any year in  
7 which December 15 is not a day on which school is maintained, it shall  
8 mean the first day after December 15 on which school is maintained.

9 (6) "Enrollment" means: (A) (i) The number of pupils regularly  
10 enrolled in the school district on December 15 of the preceding school  
11 year; and

12 (ii) a pupil who is a foreign exchange student shall not be counted  
13 unless such student is regularly enrolled in the school district on December  
14 15 of the preceding school year and attending kindergarten or any of the  
15 grades one through 12 maintained by the school district for at least one  
16 semester or two quarters or the equivalent thereof; or

17 (B) if enrollment in a school district in any school year has decreased  
18 from enrollment in the preceding school year, enrollment of the school  
19 district in the current school year means whichever is the greater of:

20 (i) Enrollment in the preceding school year minus enrollment in such  
21 school year of preschool-aged at-risk pupils, if any such pupils were  
22 enrolled, plus enrollment in the current school year of preschool-aged at-  
23 risk pupils, if any such pupils are enrolled; or

24 (ii) the sum of enrollment in the current school year of preschool-  
25 aged at-risk pupils, if any such pupils are enrolled and the average of the  
26 sum of:

27 (a) Enrollment of the school district in the current school year minus  
28 enrollment in such school year of preschool-aged at-risk pupils, if any  
29 such pupils are enrolled;

30 (b) enrollment in the preceding school year minus enrollment in such  
31 school year of preschool-aged at-risk pupils, if any such pupils were  
32 enrolled; and

33 (c) enrollment in the school year next preceding the preceding school  
34 year minus enrollment in such school year of preschool-aged at-risk  
35 pupils, if any such pupils were enrolled.

36 (7) "Preceding school year" means the school year immediately  
37 before the current school year.

38 (8) "Preschool-aged at-risk pupil" means an at-risk pupil who has  
39 attained the age of four years, is under the age of eligibility for attendance  
40 at kindergarten, and has been selected by the state board in accordance  
41 with guidelines consonant with guidelines governing the selection of  
42 pupils for participation in head start programs.

43 (9) "Preschool-aged exceptional children" means exceptional

1 children, except gifted children, who have attained the age of three years  
2 but are under the age of eligibility for attendance at kindergarten.

3 (10) "Pupil" means any person who is regularly enrolled in a district  
4 and attending kindergarten or any of the grades one through 12 maintained  
5 by the district, or who is regularly enrolled in a district and attending  
6 kindergarten or any of the grades one through 12 in another district in  
7 accordance with an agreement entered into under authority of K.S.A. 72-  
8 8233, and amendments thereto, or who is regularly enrolled in a district  
9 and attending special education services provided for preschool-aged  
10 exceptional children by the district.

11 (11) "School district" means a unified school district organized and  
12 operated under the laws of this state.

13 (12) "School year" means the 12-month period ending June 30.

14 (13) "State board" means the state board of education.

15 (b) The provisions of this section shall be effective from and after  
16 July 1, 2015.

17 New Sec. 4. (a) The state board shall disburse enrollment state aid to  
18 each school district in an amount determined pursuant to this section. In  
19 determining such amount the state board shall multiply the enrollment of  
20 the school district by \$3,820. The resulting product is the amount of  
21 enrollment state aid to be disbursed to the school district.

22 (b) The provisions of this section shall be effective from and after  
23 July 1, 2015.

24 New Sec. 5. (a) The state board shall disburse sparsity state aid to  
25 each school district in an amount determined pursuant to this section. In  
26 determining such amount the state board shall:

27 (1) Determine the area of the school district in square miles;

28 (2) divide the amount determined under subsection (a)(1) by the  
29 estimated census population of individuals age 5 to 17 for the school  
30 district in the immediately preceding calendar year as published by the  
31 United States census bureau;

32 (3) multiply the quotient calculated under subsection (a)(2) by the  
33 enrollment of the school district; and

34 (4) multiply the product calculated under subsection (a)(3) by \$1,500.

35 The resulting product is the amount of sparsity state aid to be disbursed to  
36 the school district.

37 (b) The provisions of this section shall be effective from and after  
38 July 1, 2015.

39 New Sec. 6. (a) The state board shall disburse poverty state aid to  
40 each school district in an amount determined pursuant to this section. In  
41 determining such amount the state board shall:

42 (1) Determine the poverty rate of individuals age 5 to 17 for the  
43 school district for the immediately preceding calendar year as published by

1 the United States census bureau;

2 (2) multiply the amount determined under subsection (a)(1) by the  
3 enrollment of the school district; and

4 (3) multiply the amount calculated under subsection (a)(2) by \$6,600.  
5 The resulting product is the amount of poverty state aid to be disbursed to  
6 the school district.

7 (b) The provisions of this section shall be effective from and after  
8 July 1, 2015.

9 New Sec. 7. The state board shall disburse success state aid to each  
10 school district in an amount determined pursuant to this section. Except as  
11 provided in subsection (c), in determining such amount the state board  
12 shall:

13 (1) Determine the number of students who graduated from the school  
14 district in the school year that is five years prior to the current school year  
15 and who are considered successful as specified in subsection (b);

16 (2) subtract from the number determined under subsection (a)(1) the  
17 number of students who graduated from the school district in the school  
18 year that is five years prior to the current school year and who enrolled in a  
19 remedial course at a postsecondary educational institution or private or  
20 out-of-state postsecondary educational institution;

21 (3) divide the number calculated under subsection (a)(2) by the  
22 number of students in the 9<sup>th</sup> grade cohort of those students who graduated  
23 from the school district in the school year that is five years prior to the  
24 current school year;

25 (4) divide the poverty rate of individuals age 5 to 17 for the school  
26 district for the immediately preceding calendar year as published by the  
27 United States census bureau by the poverty rate of individuals age 5 to 17  
28 for the state for the immediately preceding calendar year as published by  
29 the United States census bureau;

30 (5) multiply the quotient calculated under subsection (a)(3) by the  
31 quotient calculated under subsection (a)(4);

32 (6) multiply the product calculated under subsection (a)(5) by the  
33 enrollment of the school district; and

34 (7) multiply the product calculated under subsection (a)(6) by \$5,600.  
35 The resulting product is the amount of success state aid to be disbursed to  
36 the school district.

37 (b) A successful student is one who, within two years after graduating  
38 from high school, has:

39 (1) Enrolled in a third consecutive semester at a postsecondary  
40 educational institution or private or out-of-state postsecondary educational  
41 institution;

42 (2) obtained an industry-recognized credential;

43 (3) entered basic training in one of the branches of the United States

1 military;

2 (4) been employed, including self-employment, with an annual  
3 income that is not less than 250% of the federal poverty level established  
4 under the most recent poverty income guidelines published by the United  
5 States department of health and human services; or

6 (5) been employed not less than 30 hours per week and had an  
7 individual education program as a child with a disability at the time such  
8 student graduated from high school.

9 (c) For school year 2015-2016, the quotient calculated under  
10 subsection (a)(3) shall be as follows:

11 (1) For unified school district No. 210, Hugoton, 0.3378378;

12 (2) for unified school district No. 229, Blue Valley, 0.6997406;

13 (3) for unified school district No. 333, Concordia, 0.2395833;

14 (4) for unified school district No. 364, Marysville, 0.559322;

15 (5) for unified school district No. 418, McPherson, 0.3888889; and

16 (6) for unified school district No. 500, Kansas City, 0.11.

17 (d) For purposes of this section:

18 (1) "Individualized education program" shall have the same meaning  
19 as that term is defined in K.S.A. 72-962, and amendments thereto.

20 (2) "Postsecondary educational institution" shall have the same  
21 meaning as that term is defined in K.S.A. 74-3201b, and amendments  
22 thereto.

23 (3) The terms "private postsecondary educational institution" and  
24 "out-of-state postsecondary educational institution" shall have the same  
25 meanings as those terms are defined in K.S.A. 74-32,163, and amendments  
26 thereto.

27 (4) "Remedial course" means any credit hour course offered by a  
28 postsecondary educational institution or private or out-of-state  
29 postsecondary educational institution in the area of mathematics or  
30 language arts, which is determined by such institution to be remedial.

31 (e) The provisions of this section shall be effective from and after  
32 July 1, 2015.

33 New Sec. 8. (a) The board of education of each school district shall  
34 levy an ad valorem tax upon the taxable tangible property of the school  
35 district at a rate of 20 mills in school year 2015-2016 and school year  
36 2016-2017 for the purpose of:

37 (1) Paying a portion of the costs of operating and maintaining public  
38 schools in partial fulfillment of the constitutional obligation of the  
39 legislature to finance the educational interests of the state; and

40 (2) with respect to any redevelopment district established prior to July  
41 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a  
42 portion of the principal and interest on bonds issued by cities under  
43 authority of K.S.A. 12-1774, and amendments thereto, for the financing of

1 redevelopment projects upon property located within the district.

2 (b) Except for that portion of the proceeds used for the purpose  
3 specified in subsection (a)(2), the proceeds from the tax levied by a school  
4 district under authority of this section shall be remitted to the state  
5 treasurer in accordance with the provisions of K.S.A. 75-4215, and  
6 amendments thereto. Upon receipt of each such remittance, the state  
7 treasurer shall deposit the entire amount in the state treasury and shall  
8 credit the same to the state school finance fund.

9 (c) All moneys remitted to the state treasurer pursuant to subsection  
10 (b) shall be used for paying a portion of the costs of operating and  
11 maintaining public schools in partial fulfillment of the constitutional  
12 obligation of the legislature to finance the educational interests of the state.

13 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a  
14 or 79-1964b, and amendments thereto.

15 (e) The provisions of this section shall be effective from and after  
16 July 1, 2015.

17 New Sec. 9. (a) The board of any school district may adopt a local  
18 portion levy budget. The adoption of a resolution pursuant to this section  
19 shall require a majority vote of the members of the board. Such resolution  
20 shall be effective upon adoption and shall require no other procedure,  
21 authorization or approval.

22 (b) Unless specifically stated otherwise in the resolution, the authority  
23 to adopt a local portion levy budget shall be continuous and permanent.  
24 The board of any school district that has adopted a local portion levy  
25 budget in a prior school year may choose not to adopt such a budget or  
26 may adopt a budget in an amount less than the amount authorized. If the  
27 board of any school district whose authority to adopt a local portion levy  
28 budget is not continuous and permanent refrains from adopting a local  
29 portion levy budget, the authority of such school district to adopt a local  
30 portion levy budget shall not be extended by such refrainment beyond the  
31 period specified in the resolution authorizing adoption of such budget.

32 (c) The board of any school district may initiate procedures to renew  
33 the authority to adopt a local portion levy budget at any time during a  
34 school year after the tax levied pursuant to section 10, and amendments  
35 thereto, is certified to the county clerk under any existing authorization.

36 (d) Any resolution adopted pursuant to this section may revoke or  
37 repeal any resolution previously adopted by the board. If the resolution  
38 does not revoke or repeal previously adopted resolutions, all resolutions  
39 which are in effect shall expire on the same date.

40 (e) The provisions of this section shall be effective from and after  
41 July 1, 2015.

42 New Sec. 10. (a) The board of each school district that has adopted a  
43 local portion levy budget may levy an ad valorem tax on the taxable

1 tangible property of the school district for the purpose of:

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

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

8 (b) Except the proceeds of such tax levied for the purpose specified in  
9 subsection (a)(2), the proceeds from the tax levied by a school district  
10 under authority of this section shall be deposited in the general fund of the  
11 district.

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

14 (d) The provisions of this section shall be effective from and after  
15 July 1, 2015.

16 New Sec. 11. (a) The state board shall disburse local portion levy  
17 equalization state aid to those school districts that are eligible to receive  
18 such state aid and in such amounts as determined pursuant to this section.  
19 In determining those school districts that are eligible to receive local  
20 portion levy equalization state aid the state board shall:

21 (1) Determine the amount of the assessed valuation per pupil in the  
22 preceding school year for each school district;

23 (2) determine the mean federal adjusted gross income per filed  
24 income tax return for the preceding tax year for each school district;

25 (3) determine the average appraised value of single family residences  
26 for the preceding calendar year for each school district;

27 (4) multiply the amounts determined under subsections (a)(1), (a)(2)  
28 and (a)(3) for each school district;

29 (5) calculate the cube root of the product calculated under subsection  
30 (a)(4) for each school district. The resulting amount is the equalization  
31 base for such school district;

32 (6) rank the school districts from low to high on the basis of  
33 equalization base calculated under subsection (a)(5);

34 (7) identify the equalization base located at the 81.2 percentile of the  
35 amounts ranked under subsection (a)(6); and

36 (8) divide the equalization base of the school district calculated under  
37 subsection (a)(5) by the equalization base identified under subsection (a)  
38 (7);

39 (9) subtract the quotient calculated under subsection (a)(8) from one.  
40 The resulting difference is the equalization percentage factor for the school  
41 district. If the equalization percentage factor is a positive number, then the  
42 school district is eligible to receive local effort equalization state aid.

43 (b) In determining the amount of local portion levy equalization state

1 aid for each school district eligible to receive such state aid the state board  
2 shall:

3 (1) Determine the local portion levy budget adopted by the school  
4 district pursuant to section 9, and amendments thereto;

5 (2) multiply the local portion levy budget of the school district by the  
6 equalization percentage factor determined under subsection (a). The  
7 resulting product is the amount of local portion levy equalization state aid  
8 to be disbursed to the school district.

9 (c) The provisions of this section shall be effective from and after  
10 July 1, 2015.

11 New Sec. 12. (a) If the equalization percentage factor of a school  
12 district as determined under section 11, and amendments thereto, is a  
13 negative number for the current school year, the board of education of such  
14 school district shall levy an ad valorem tax upon the taxable tangible  
15 property of the school district in an amount that shall not exceed an  
16 amount equal to the local portion levy budget of the school district  
17 multiplied by the absolute value of the equalization percentage factor of  
18 such school district.

19 (b) The tax levied pursuant to subsection (a) shall be levied for the  
20 purpose of paying a portion of the costs of operating and maintaining  
21 public schools in partial fulfillment of the constitutional obligation of the  
22 legislature to finance the educational interests of the state.

23 (c) The proceeds from the tax levied by a school district under  
24 authority of this section shall be remitted to the state treasurer in  
25 accordance with the provisions of K.S.A. 75-4215, and amendments  
26 thereto. Upon receipt of each such remittance, the state treasurer shall  
27 deposit the entire amount in the state treasury and shall credit the same to  
28 the state school finance fund.

29 (d) All moneys remitted to the state treasurer pursuant to subsection  
30 (c) shall be used for paying a portion of the costs of operating and  
31 maintaining public schools in partial fulfillment of the constitutional  
32 obligation of the legislature to finance the educational interests of the state.

33 (e) No school district shall proceed under K.S.A. 79-1964, 79-1964a  
34 or 79-1964b, and amendments thereto.

35 (f) The provisions of this section shall be effective from and after July  
36 1, 2015.

37 New Sec. 13. (a) If the equalization percentage factor of a school  
38 district as determined under section 11, and amendments thereto, is a  
39 negative number for the current school year, the board of education of such  
40 school district may levy an ad valorem tax upon the taxable tangible  
41 property of the school district in an amount that shall not exceed an  
42 amount equal to 75% of the enrollment state aid of the school district, as  
43 determined under section 4, and amendments thereto, multiplied by the

1 absolute value of the equalization percentage factor of such school district.

2 (b) The tax levied pursuant to subsection (a) shall be levied for the  
3 purpose of paying a portion of the costs of operating and maintaining  
4 public schools in partial fulfillment of the constitutional obligation of the  
5 legislature to finance the educational interests of the state.

6 (c) The proceeds from the tax levied by a school district under  
7 authority of this section shall be deposited in the general fund of such  
8 school district.

9 (d) The provisions of this section shall be effective from and after  
10 July 1, 2015.

11 New Sec. 14. (a) The distribution of state aid determined pursuant to  
12 sections 4 through 7 and section 11, and amendments thereto, shall be  
13 made in accordance with appropriation acts each year as provided in this  
14 section.

15 (b) (1) In the months of July through May of each school year, the  
16 state board shall determine the amount of enrollment state aid, sparsity  
17 state aid, poverty state aid, success state aid and local portion levy  
18 equalization state aid which will be required by each school district to  
19 maintain operations in each such month. In making such determination,  
20 the state board shall take into consideration the school district's access to  
21 other school financing sources and the obligations of the general fund  
22 which must be satisfied during the month. The amount determined by the  
23 state board under this provision is the amount of such state aid which will  
24 be distributed to the district in the months of July through May;

25 (2) in the month of June of each school year, subject to the provisions  
26 of subsection (d), payment shall be made of the full amount of the  
27 enrollment state aid, sparsity state aid, poverty state aid, success state aid  
28 and local portion levy equalization state aid determined for the school  
29 year, less the sum of the monthly payments made in the months of July  
30 through May.

31 (c) The state board of education shall prescribe the dates upon which  
32 the distribution of payments of enrollment state aid, sparsity state aid,  
33 poverty state aid, success state aid and local portion levy equalization state  
34 aid to school districts shall be due. Payments of such state aid shall be  
35 distributed to school districts once each month on the dates prescribed by  
36 the state board. The state board shall certify to the director of accounts and  
37 reports the amount due as enrollment state aid, sparsity state aid, poverty  
38 state aid, success state aid and local portion levy equalization state aid to  
39 each school district in each of the months of July through June. Such  
40 certification, and the amount of each such state aid payable from the state  
41 general fund, shall be approved by the director of the budget. The director  
42 of accounts and reports shall draw warrants on the state treasurer payable  
43 to the school district treasurer of each school district entitled to payment of

1 enrollment state aid, sparsity state aid, poverty state aid, success state aid  
2 and local portion levy equalization state aid, pursuant to vouchers  
3 approved by the state board. Upon receipt of such warrant, each school  
4 district treasurer shall deposit the amount of such state aid in the general  
5 fund.

6 (d) If any amount of enrollment state aid, sparsity state aid, poverty  
7 state aid, success state aid or local portion levy equalization state aid that  
8 is due to be paid during the month of June of a school year pursuant to the  
9 other provisions of this section is not paid on or before June 30 of such  
10 school year, then such payment shall be paid on or after the ensuing July 1,  
11 as soon as moneys are available therefor. Any payment of enrollment state  
12 aid, sparsity state aid, poverty state aid, success state aid or local portion  
13 levy equalization state aid that is due to be paid during the month of June  
14 of a school year and that is paid to school districts on or after the ensuing  
15 July 1 shall be recorded and accounted for by school districts as a receipt  
16 for the school year ending on the preceding June 30.

17 (e) The provisions of this section shall be effective from and after  
18 July 1, 2015.

19 New Sec. 15. (a) In the event any school district is paid more than it  
20 is entitled to receive under any distribution made under the provisions of  
21 sections 2 through 21, and amendments thereto, or under any statute  
22 repealed by this act, the state board shall notify the school district of the  
23 amount of such overpayment, and such school district shall remit the same  
24 to the state board. The state board shall remit any moneys so received to  
25 the state treasurer in accordance with the provisions of K.S.A. 75-4215,  
26 and amendments thereto. Upon receipt of each such remittance, the state  
27 treasurer shall deposit the entire amount in the state treasury to the credit  
28 of the state school district finance fund. If any school district fails so to  
29 remit, the state board shall deduct the excess amounts so paid from future  
30 payments becoming due to the school district. In the event any school  
31 district is paid less than the amount to which it is entitled under any  
32 distribution made under the provisions of sections 2 through 21, and  
33 amendments thereto, the state board shall pay the additional amount due at  
34 any time within the school year in which the underpayment was made or  
35 within 60 days after the end of such school year.

36 (b) The provisions of this section shall be effective from and after  
37 July 1, 2015.

38 New Sec. 16. (a) On or before October 10 of each school year, the  
39 clerk or superintendent of each school district shall certify under oath to  
40 the state board a report showing the total enrollment of the school district  
41 by grades maintained in the schools of the school district and such other  
42 reports as the state board may require. Upon receipt of such report, the  
43 state board shall examine the report, and if the state board finds any errors

1 in any such report, the state board shall consult with the school district  
2 officer furnishing the report and make such corrections in the report as are  
3 necessary. One of such school district officers shall also certify to the state  
4 board, on or before August 25 of each year, a copy of the budget adopted  
5 by the school district.

6 (b) The provisions of this section shall be effective from and after  
7 July 1, 2015.

8 New Sec. 17. (a) Notwithstanding any other provision of law, the  
9 state school district finance fund, established by K.S.A. 1991 Supp. 72-  
10 7081, prior to its repeal, shall consist of all amounts transferred to such  
11 fund pursuant to the provisions of sections 2 through 21, and amendments  
12 thereto. Such amounts shall be in addition to any other amounts transferred  
13 to such fund pursuant to law, and shall be allocated and distributed to  
14 school districts as a portion of enrollment state aid, sparsity state aid,  
15 poverty state aid, success state aid and local portion levy equalization state  
16 aid provided for under sections 4 through 7 and 11, and amendments  
17 thereto.

18 (b) The provisions of this section shall be effective from and after  
19 July 1, 2015.

20 New Sec. 18. (a) It is the intent of the legislature that the provisions  
21 of this act are to be a pilot school finance formula for school year 2015-  
22 2016 and to this end the provisions of this act are limited to only those  
23 school districts as specified in this section. The legislature shall review the  
24 provisions of this act prior to its application to all school districts.

25 (b) For school year 2015-2016, the provisions of this act shall be  
26 applicable only to those school districts that are a public innovative district  
27 pursuant to K.S.A. 72-1921 et seq., and amendments thereto.

28 (c) For school year 2016-2017, the provisions of this act shall be  
29 applicable only to those school districts identified in subsection (a) and  
30 those school districts identified as being subject to the provisions of this  
31 act by the state board on or before July 1, 2016. In no event shall the  
32 aggregate number of school districts subject to the provisions of this act  
33 exceed 106 for school year 2016-2017.

34 (d) For school year 2017-2018, the provisions of this act shall be  
35 applicable to all school districts in this state.

36 (e) Any school district that is subject to the provisions of this act for  
37 any school year shall not be subject to the provisions of the school district  
38 finance and quality performance act, K.S.A. 72-6405 et seq., and  
39 amendments thereto, or any successor school finance act which may be in  
40 effect for such school year.

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

43 New Sec. 19. (a) The state board may adopt rules and regulations for

1 the administration of the provisions of this act.

2 (b) The provisions of this section shall be effective from and after  
3 July 1, 2015.

4 New Sec. 20. (a) The provisions of this act shall not be severable. If  
5 any provision of this act is held to be invalid or unconstitutional by court  
6 order, all provisions of this act shall be null and void.

7 (b) The provisions of this section shall be effective from and after  
8 July 1, 2015.

9 New Sec. 21. (a) The provisions of K.S.A. 72-8801 et seq., and  
10 amendments thereto, shall not apply to any school district that is subject to  
11 the provisions of the education finance act of 2015, section 2 et seq., and  
12 amendments thereto.

13 (b) The provisions of this section shall be effective from and after  
14 July 1, 2015.

15 New Sec. 22. (a) There is hereby established the school district bond  
16 project review board. The board shall consist of the following six  
17 members:

18 (1) The chairperson of the committee on appropriations of the house  
19 of representatives;

20 (2) the chairperson of the committee on ways and means of the  
21 senate;

22 (3) the ranking minority member of the committee on appropriations  
23 of the house of representatives;

24 (4) the ranking minority member of the committee on ways and  
25 means of the senate; and

26 (5) two members of the state board of education who shall be  
27 appointed by the state board of education.

28 (b) A majority of all members of the board shall constitute a quorum.  
29 All actions of the board shall be taken by a majority of all members of the  
30 board.

31 (c) Members of the board shall receive expenses, mileage and  
32 subsistence as provided in K.S.A. 75-3223(e), and amendments thereto.

33 (d) Prior to any election held to approve the issuance of bonds by a  
34 school district, the school district shall submit an application to the school  
35 district bond project review board for approval of capital improvement  
36 state aid. The application shall be submitted in such form and manner as  
37 prescribed by the board, and shall include a description of the project that  
38 is the basis for the application.

39 (e) The board shall review all submitted applications and approve or  
40 deny the disbursement of capital improvement state aid under K.S.A. 75-  
41 2319, and amendments thereto, based on whether the project for which  
42 such bonds are to be issued is for instruction. As part of its review of an  
43 application, the board may conduct a hearing and provide the applicant

1 school district an opportunity to present testimony as to the project. In  
2 determining whether a project is for instruction, the board shall consider  
3 the extent to which the facility being constructed or improved under the  
4 project is to be utilized by the school district for direct instruction of  
5 students of the school district.

6 (f) If the board approves an application, the board shall determine the  
7 extent to which the facility being constructed or improved under the  
8 project is to be utilized by the school district for direct instruction of  
9 students of the school district, and shall express such utilization as a  
10 percentage of the total utilization of such facility. In making such  
11 determination, the board shall only consider basic building planning and  
12 design to be a part of the facility that is utilized for direct instruction of  
13 students. Any architectural enhancements to a facility beyond basic  
14 building planning and design shall not be deemed part of the facility that is  
15 utilized for direct instruction of students. The board shall certify to the  
16 state board of education that such application was approved and the  
17 percentage of utilization for direct instruction.

18 (g) If the board denies an application, then within 15 days of such  
19 denial it shall send written notice of such denial to the superintendent of  
20 such school district. The decision of the board shall be final.

21 (h) The provisions of this section shall be effective from and after  
22 July 1, 2015.

23 New Sec. 23. (a) For fiscal year 2016 and fiscal year 2017, the  
24 legislative division of post audit shall conduct school district finance  
25 audits on the six school districts that are subject to the education finance  
26 act of 2015, section 2 et seq., and amendments thereto, for school year  
27 2015-2016 pursuant to section 18, and amendments thereto. Such audits  
28 shall be conducted at the direction of the legislative post audit committee.  
29 The scope of such audits shall focus on the funding provided to those  
30 school districts through the education finance act of 2015, and  
31 amendments thereto, and the expenditure of those funds by such school  
32 districts.

33 (b) Upon completion of an audit, the school district shall publish a  
34 summary of its audit report with recommendations, if any, on the school  
35 district's website. Such summary shall contain a notice that the complete  
36 audit report may be obtained or viewed free of charge at the school district  
37 office.

38 (c) The provisions of this section shall be effective from and after  
39 July 1, 2015.

40 Sec. 24. From and after July 1, 2015, K.S.A. 2014 Supp. 10-1116a is  
41 hereby amended to read as follows: 10-1116a. The limitations on  
42 expenditures imposed under the cash-basis law shall not apply to:

43 (a) Expenditures in excess of current revenues made for municipally

1 owned and operated utilities out of the fund of such utilities caused by, or  
 2 resulting from the meeting of, extraordinary emergencies including  
 3 drought emergencies. In such cases expenditures in excess of current  
 4 revenues may be made by declaring an extraordinary emergency by  
 5 resolution adopted by the governing body and such resolution shall be  
 6 published at least once in a newspaper of general circulation in such city.  
 7 Thereupon, such governing body may issue interest bearing no-fund  
 8 warrants on such utility fund in an amount, including outstanding  
 9 previously issued no-fund warrants, not to exceed 25% of the revenues  
 10 from sales of service of such utility for the preceding year. Such warrants  
 11 shall be redeemed within three years from date of issuance and shall bear  
 12 interest at a rate of not to exceed the maximum rate of interest prescribed  
 13 by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a  
 14 drought emergency, the governing body may issue such warrants for water  
 15 system improvement purposes in an amount not to exceed 50% of the  
 16 revenue received from the sale of water for the preceding year. Such  
 17 warrants shall be redeemed within five years from the date of issuance and  
 18 shall bear interest at a rate not to exceed the maximum rate of interest  
 19 prescribed by K.S.A. 10-1009, and amendments thereto.

20 (b) Expenditures in any month by school districts which are in excess  
 21 of current revenues if the deficit or shortage in revenues is caused by, or a  
 22 result of, the payment of state aid after the date prescribed for the payment  
 23 of state aid during such month under K.S.A. 72-6417 ~~or~~, 72-6434 *or*  
 24 *section 14*, and amendments thereto.

25 Sec. 25. From and after July 1, 2015, K.S.A. 12-1677 is hereby  
 26 amended to read as follows: 12-1677. (a) Except as otherwise required by  
 27 state or federal law, all moneys earned and collected from investments by  
 28 counties, area vocational-technical schools and quasi-municipal  
 29 corporations authorized in this act shall be credited to the general fund of  
 30 such county, area vocational-technical school or quasi-municipal  
 31 corporation by the treasurer thereof, and all moneys earned and collected  
 32 from investments by school districts authorized in this act shall be credited  
 33 ~~in accordance with the provisions of K.S.A. 72-6427, and amendments~~  
 34 ~~thereto to the general fund of the school district.~~

35 (b) The treasurer of each county, school district, area vocational-  
 36 technical school or quasi-municipal corporation shall maintain a complete  
 37 record of all investments authorized in this act and shall make a quarterly  
 38 written report of such record to the governing body of such county, school  
 39 district, area vocational-technical school or quasi-municipal corporation.

40 Sec. 26. From and after July 1, 2015, K.S.A. 2014 Supp. 12-1770a is  
 41 hereby amended to read as follows: 12-1770a. As used in this act, and  
 42 amendments thereto, the following words and phrases shall have the  
 43 following meanings unless a different meaning clearly appears from the

1 content:

2 (a) "Auto race track facility" means: (1) An auto race track facility  
3 and facilities directly related and necessary to the operation of an auto race  
4 track facility, including, but not limited to, grandstands, suites and viewing  
5 areas, concessions, souvenir facilities, catering facilities, visitor and retail  
6 centers, signage and temporary hospitality facilities, but excluding (2)  
7 hotels, motels, restaurants and retail facilities, not directly related to or  
8 necessary to the operation of such facility.

9 (b) "Base year assessed valuation" means the assessed valuation of all  
10 real property within the boundaries of a redevelopment district on the date  
11 the redevelopment district was established.

12 (c) "Blighted area" means an area which:

13 (1) Because of the presence of a majority of the following factors,  
14 substantially impairs or arrests the development and growth of the  
15 municipality or constitutes an economic or social liability or is a menace to  
16 the public health, safety, morals or welfare in its present condition and use:

17 (A) A substantial number of deteriorated or deteriorating structures;  
18 (B) predominance of defective or inadequate street layout;  
19 (C) unsanitary or unsafe conditions;  
20 (D) deterioration of site improvements;  
21 (E) tax or special assessment delinquency exceeding the fair market  
22 value of the real property;

23 (F) defective or unusual conditions of title including but not limited  
24 to cloudy or defective titles, multiple or unknown ownership interests to  
25 the property;

26 (G) improper subdivision or obsolete platting or land uses;

27 (H) the existence of conditions which endanger life or property by  
28 fire or other causes; or

29 (I) conditions which create economic obsolescence; or

30 (2) has been identified by any state or federal environmental agency  
31 as being environmentally contaminated to an extent that requires a  
32 remedial investigation; feasibility study and remediation or other similar  
33 state or federal action; or

34 (3) a majority of the property is a 100-year floodplain area; or

35 (4) previously was found by resolution of the governing body to be a  
36 slum or a blighted area under K.S.A. 17-4742 et seq., and amendments  
37 thereto.

38 (d) "Conservation area" means any improved area comprising 15% or  
39 less of the land area within the corporate limits of a city in which 50% or  
40 more of the structures in the area have an age of 35 years or more, which  
41 area is not yet blighted, but may become a blighted area due to the  
42 existence of a combination of two or more of the following factors:

43 (1) Dilapidation, obsolescence or deterioration of the structures;

- 1 (2) illegal use of individual structures;
- 2 (3) the presence of structures below minimum code standards;
- 3 (4) building abandonment;
- 4 (5) excessive vacancies;
- 5 (6) overcrowding of structures and community facilities; or
- 6 (7) inadequate utilities and infrastructure.
- 7 (e) "De minimus" means an amount less than 15% of the land area
- 8 within a redevelopment district.
- 9 (f) "Developer" means any person, firm, corporation, partnership or
- 10 limited liability company, other than a city and other than an agency,
- 11 political subdivision or instrumentality of the state or a county when
- 12 relating to a bioscience development district.
- 13 (g) "Eligible area" means a blighted area, conservation area,
- 14 enterprise zone, intermodal transportation area, major tourism area or a
- 15 major commercial entertainment and tourism area or bioscience
- 16 development area.
- 17 (h) "Enterprise zone" means an area within a city that was designated
- 18 as an enterprise zone prior to July 1, 1992, pursuant to K.S.A. 12-17,107
- 19 through 12-17,113, and amendments thereto, prior to its repeal and the
- 20 conservation, development or redevelopment of the area is necessary to
- 21 promote the general and economic welfare of such city.
- 22 (i) "Environmental increment" means the increment determined
- 23 pursuant to ~~subsection (b) of~~ K.S.A. 12-1771a(b), and amendments
- 24 thereto.
- 25 (j) "Environmentally contaminated area" means an area of land
- 26 having contaminated groundwater or soil which is deemed
- 27 environmentally contaminated by the department of health and
- 28 environment or the United States environmental protection agency.
- 29 (k) (1) "Feasibility study" means:
- 30 (A) A study which shows whether a redevelopment project's or
- 31 bioscience development project's benefits and tax increment revenue and
- 32 other available revenues under ~~subsection (a)(1) of~~ K.S.A. 12-1774(a)(1),
- 33 and amendments thereto, are expected to exceed or be sufficient to pay for
- 34 the redevelopment or bioscience development project costs; and
- 35 (B) the effect, if any, the redevelopment project costs or bioscience
- 36 development project will have on any outstanding special obligation bonds
- 37 payable from the revenues described in ~~subsection (a)(1)(D) of~~ K.S.A. 12-
- 38 1774(a)(1)(D), and amendments thereto.
- 39 (2) For a redevelopment project or bioscience project financed by
- 40 bonds payable from revenues described in ~~subsection (a)(1)(D) of~~ K.S.A.
- 41 12-1774(a)(1)(D), and amendments thereto, the feasibility study must also
- 42 include:
- 43 (A) A statement of how the taxes obtained from the project will

1 contribute significantly to the economic development of the jurisdiction in  
2 which the project is located;

3 (B) a statement concerning whether a portion of the local sales and  
4 use taxes are pledged to other uses and are unavailable as revenue for the  
5 redevelopment project. If a portion of local sales and use taxes is so  
6 committed, the applicant shall describe the following:

7 (i) The percentage of sales and use taxes collected that are so  
8 committed; and

9 (ii) the date or dates on which the local sales and use taxes pledged to  
10 other uses can be pledged for repayment of special obligation bonds;

11 (C) an anticipated principal and interest payment schedule on the  
12 bonds;

13 (D) following approval of the redevelopment plan, the feasibility  
14 study shall be supplemented to include a copy of the minutes of the  
15 governing body meeting or meetings of any city whose bonding authority  
16 will be utilized in the project, evidencing that a redevelopment plan has  
17 been created, discussed, and adopted by the city in a regularly scheduled  
18 open public meeting; and

19 (E) the failure to include all information enumerated in this  
20 subsection in the feasibility study for a redevelopment or bioscience  
21 project shall not affect the validity of bonds issued pursuant to this act.

22 (l) "Major tourism area" means an area for which the secretary has  
23 made a finding the capital improvements costing not less than  
24 \$100,000,000 will be built in the state to construct an auto race track  
25 facility.

26 (m) "Real property taxes" means all taxes levied on an ad valorem  
27 basis upon land and improvements thereon, except that when relating to a  
28 bioscience development district, as defined in this section, "real property  
29 taxes" does not include property taxes levied for schools, pursuant to  
30 K.S.A. 72-6431 *or section 8*, and amendments thereto.

31 (n) "Redevelopment project area" means an area designated by a city  
32 within a redevelopment district or, if the redevelopment district is  
33 established for an intermodal transportation area, an area designated by a  
34 city within or outside of the redevelopment district.

35 (o) "Redevelopment project costs" means: (1) Those costs necessary  
36 to implement a redevelopment project plan or a bioscience development  
37 project plan, including costs incurred for:

38 (A) Acquisition of property within the redevelopment project area;

39 (B) payment of relocation assistance pursuant to a relocation  
40 assistance plan as provided in K.S.A. 12-1777, and amendments thereto;

41 (C) site preparation including utility relocations;

42 (D) sanitary and storm sewers and lift stations;

43 (E) drainage conduits, channels, levees and river walk canal facilities;

- 1 (F) street grading, paving, graveling, macadamizing, curbing,  
 2 guttering and surfacing;
- 3 (G) street light fixtures, connection and facilities;
- 4 (H) underground gas, water, heating and electrical services and  
 5 connections located within the public right-of-way;
- 6 (I) sidewalks and pedestrian underpasses or overpasses;
- 7 (J) drives and driveway approaches located within the public right-of-  
 8 way;
- 9 (K) water mains and extensions;
- 10 (L) plazas and arcades;
- 11 (M) major multi-sport athletic complex;
- 12 (N) museum facility;
- 13 (O) parking facilities including multilevel parking facilities;
- 14 (P) landscaping and plantings, fountains, shelters, benches,  
 15 sculptures, lighting, decorations and similar amenities;
- 16 (Q) related expenses to redevelop and finance the redevelopment  
 17 project;
- 18 (R) for purposes of an incubator project, such costs shall also include  
 19 wet lab equipment including hoods, lab tables, heavy water equipment and  
 20 all such other equipment found to be necessary or appropriate for a  
 21 commercial incubator wet lab facility by the city in its resolution  
 22 establishing such redevelopment district or a bioscience development  
 23 district;
- 24 (S) costs for the acquisition of land for and the construction and  
 25 installation of publicly-owned infrastructure improvements which serve an  
 26 intermodal transportation area and are located outside of a redevelopment  
 27 district; and
- 28 (T) costs for infrastructure located outside the redevelopment district  
 29 but contiguous to any portion of the redevelopment district and such  
 30 infrastructure is necessary for the implementation of the redevelopment  
 31 plan as determined by the city.
- 32 (2) Redevelopment project costs shall not include: (A) Costs incurred  
 33 in connection with the construction of buildings or other structures to be  
 34 owned by or leased to a developer, however, the "redevelopment project  
 35 costs" shall include costs incurred in connection with the construction of  
 36 buildings or other structures to be owned or leased to a developer which  
 37 includes an auto race track facility or a multilevel parking facility.
- 38 (B) In addition, for a redevelopment project financed with special  
 39 obligation bonds payable from the revenues described in ~~subsection (a)(1)~~  
 40 ~~(D)~~ of K.S.A. 12-1774(a)(1)(D), and amendments thereto, redevelopment  
 41 project costs shall not include:
- 42 (i) Fees and commissions paid to developers, real estate agents,  
 43 financial advisors or any other consultants who represent the developers or

- 1 any other businesses considering locating in or located in a redevelopment  
2 district;
- 3 (ii) salaries for local government employees;
- 4 (iii) moving expenses for employees of the businesses locating within  
5 the redevelopment district;
- 6 (iv) property taxes for businesses that locate in the redevelopment  
7 district;
- 8 (v) lobbying costs;
- 9 (vi) a bond origination fee charged by the city pursuant to K.S.A. 12-  
10 1742, and amendments thereto;
- 11 (vii) any personal property, as defined in K.S.A. 79-102, and  
12 amendments thereto; and
- 13 (viii) travel, entertainment and hospitality.
- 14 (p) "Redevelopment district" means the specific area declared to be  
15 an eligible area in which the city may develop one or more redevelopment  
16 projects.
- 17 (q) "Redevelopment district plan" or "district plan" means the  
18 preliminary plan that identifies all of the proposed redevelopment project  
19 areas and identifies in a general manner all of the buildings, facilities and  
20 improvements in each that are proposed to be constructed or improved in  
21 each redevelopment project area or, if the redevelopment district is  
22 established for an intermodal transportation area, in or outside of the  
23 redevelopment district.
- 24 (r) "Redevelopment project" means the approved project to  
25 implement a project plan for the development of the established  
26 redevelopment district.
- 27 (s) "Redevelopment project plan" means the plan adopted by a  
28 municipality for the development of a redevelopment project or projects  
29 which conforms with K.S.A. 12-1772, and amendments thereto, in a  
30 redevelopment district.
- 31 (t) "Substantial change" means, as applicable, a change wherein the  
32 proposed plan or plans differ substantially from the intended purpose for  
33 which the district plan or project plan was approved.
- 34 (u) "Tax increment" means that amount of real property taxes  
35 collected from real property located within the redevelopment district that  
36 is in excess of the amount of real property taxes which is collected from  
37 the base year assessed valuation.
- 38 (v) "Taxing subdivision" means the county, city, unified school  
39 district and any other taxing subdivision levying real property taxes, the  
40 territory or jurisdiction of which includes any currently existing or  
41 subsequently created redevelopment district including a bioscience  
42 development district.
- 43 (w) "River walk canal facilities" means a canal and related water

1 features which flows through a redevelopment district and facilities related  
2 or contiguous thereto, including, but not limited to pedestrian walkways  
3 and promenades, landscaping and parking facilities.

4 (x) "Major commercial entertainment and tourism area" may include,  
5 but not be limited to, a major multi-sport athletic complex.

6 (y) "Major multi-sport athletic complex" means an athletic complex  
7 that is utilized for the training of athletes, the practice of athletic teams, the  
8 playing of athletic games or the hosting of events. Such project may  
9 include playing fields, parking lots and other developments including  
10 grandstands, suites and viewing areas, concessions, souvenir facilities,  
11 catering facilities, visitor centers, signage and temporary hospitality  
12 facilities, but excluding hotels, motels, restaurants and retail facilities, not  
13 directly related to or necessary to the operation of such facility.

14 (z) "Bioscience" means the use of compositions, methods and  
15 organisms in cellular and molecular research, development and  
16 manufacturing processes for such diverse areas as pharmaceuticals,  
17 medical therapeutics, medical diagnostics, medical devices, medical  
18 instruments, biochemistry, microbiology, veterinary medicine, plant  
19 biology, agriculture, industrial environmental and homeland security  
20 applications of bioscience and future developments in the biosciences.  
21 Bioscience includes biotechnology and life sciences.

22 (aa) "Bioscience development area" means an area that:

23 (1) Is or shall be owned, operated, or leased by, or otherwise under  
24 the control of the Kansas bioscience authority;

25 (2) is or shall be used and maintained by a bioscience company; or

26 (3) includes a bioscience facility.

27 (bb) "Bioscience development district" means the specific area,  
28 created under K.S.A. 12-1771, and amendments thereto, where one or  
29 more bioscience development projects may be undertaken.

30 (cc) "Bioscience development project" means an approved project to  
31 implement a project plan in a bioscience development district.

32 (dd) "Bioscience development project plan" means the plan adopted  
33 by the authority for a bioscience development project pursuant to K.S.A.  
34 12-1772, and amendments thereto, in a bioscience development district.

35 (ee) "Bioscience facility" means real property and all improvements  
36 thereof used to conduct bioscience research, including, without limitation,  
37 laboratory space, incubator space, office space and any and all facilities  
38 directly related and necessary to the operation of a bioscience facility.

39 (ff) "Bioscience project area" means an area designated by the  
40 authority within a bioscience development district.

41 (gg) "Biotechnology" means those fields focusing on technological  
42 developments in such areas as molecular biology, genetic engineering,  
43 genomics, proteomics, physiomics, nanotechnology, biodefense,

1 biocomputing, bioinformatics and future developments associated with  
2 biotechnology.

3 (hh) "Board" means the board of directors of the Kansas bioscience  
4 authority.

5 (ii) "Life sciences" means the areas of medical sciences,  
6 pharmaceutical sciences, biological sciences, zoology, botany, horticulture,  
7 ecology, toxicology, organic chemistry, physical chemistry, physiology and  
8 any future advances associated with life sciences.

9 (jj) "Revenue increase" means that amount of real property taxes  
10 collected from real property located within the bioscience development  
11 district that is in excess of the amount of real property taxes which is  
12 collected from the base year assessed valuation.

13 (kk) "Taxpayer" means a person, corporation, limited liability  
14 company, S corporation, partnership, registered limited liability  
15 partnership, foundation, association, nonprofit entity, sole proprietorship,  
16 business trust, group or other entity that is subject to the Kansas income  
17 tax act, K.S.A. 79-3201 et seq., and amendments thereto.

18 (ll) "Floodplain increment" means the increment determined pursuant  
19 to ~~subsection (b) of~~ K.S.A. 2014 Supp. 12-1771e(b), and amendments  
20 thereto.

21 (mm) "100-year floodplain area" means an area of land existing in a  
22 100-year floodplain as determined by either an engineering study of a  
23 Kansas certified engineer or by the United States federal emergency  
24 management agency.

25 (nn) "Major motorsports complex" means a complex in Shawnee  
26 county that is utilized for the hosting of competitions involving motor  
27 vehicles, including, but not limited to, automobiles, motorcycles or other  
28 self-propelled vehicles other than a motorized bicycle or motorized  
29 wheelchair. Such project may include racetracks, all facilities directly  
30 related and necessary to the operation of a motorsports complex,  
31 including, but not limited to, parking lots, grandstands, suites and viewing  
32 areas, concessions, souvenir facilities, catering facilities, visitor and retail  
33 centers, signage and temporary hospitality facilities, but excluding hotels,  
34 motels, restaurants and retail facilities not directly related to or necessary  
35 to the operation of such facility.

36 (oo) "Intermodal transportation area" means an area of not less than  
37 800 acres to be developed primarily to handle the transfer, storage and  
38 distribution of freight through railway and trucking operations.

39 (pp) "Museum facility" means a separate newly-constructed museum  
40 building and facilities directly related and necessary to the operation  
41 thereof, including gift shops and restaurant facilities, but excluding hotels,  
42 motels, restaurants and retail facilities not directly related to or necessary  
43 to the operation of such facility. The museum facility shall be owned by

1 the state, a city, county, other political subdivision of the state or a non-  
2 profit corporation, shall be managed by the state, a city, county, other  
3 political subdivision of the state or a non-profit corporation and may not  
4 be leased to any developer and shall not be located within any retail or  
5 commercial building.

6 Sec. 27. From and after July 1, 2015, K.S.A. 12-1775a is hereby  
7 amended to read as follows: 12-1775a. (a) Prior to December 31, 1996, the  
8 governing body of each city which, pursuant to K.S.A. 12-1771, and  
9 amendments thereto, has established a redevelopment district prior to July  
10 1, 1996, shall certify to the director of accounts and reports the amount  
11 equal to the amount of revenue realized from ad valorem taxes imposed  
12 pursuant to K.S.A. 72-6431 *or section 8*, and amendments thereto, within  
13 such redevelopment district. Prior to February 1, 1997, and annually on  
14 that date thereafter, the governing body of each such city shall certify to  
15 the director of accounts and reports an amount equal to the amount by  
16 which revenues realized from such ad valorem taxes imposed in such  
17 redevelopment district are estimated to be reduced for the ensuing calendar  
18 year due to legislative changes in the statewide school finance formula.  
19 Prior to March 1 of each year, the director of accounts and reports shall  
20 certify to the state treasurer each amount certified by the governing bodies  
21 of cities under this section for the ensuing calendar year and shall transfer  
22 from the state general fund to the city tax increment financing revenue  
23 fund the aggregate of all amounts so certified. Prior to April 15 of each  
24 year, the state treasurer shall pay from the city tax increment financing  
25 revenue fund to each city certifying an amount to the director of accounts  
26 and reports under this section for the ensuing calendar year the amount so  
27 certified.

28 (b) There is hereby created the tax increment financing revenue  
29 replacement fund which shall be administered by the state treasurer. All  
30 expenditures from the tax increment financing revenue replacement fund  
31 shall be made in accordance with appropriations acts upon warrants of the  
32 director of accounts and reports issued pursuant to vouchers approved by  
33 the state treasurer or a person or persons designated by the state treasurer.

34 Sec. 28. From and after July 1, 2015, K.S.A. 2014 Supp. 72-1398 is  
35 hereby amended to read as follows: 72-1398. (a) The national board for  
36 professional teaching standards certification incentive program is hereby  
37 established for the purpose of rewarding teachers who have attained  
38 certification from the national board. Teachers who have attained  
39 certification from the national board shall be issued a master teacher's  
40 license by the state board of education. A master teacher's license shall be  
41 valid for 10 years and renewable thereafter every 10 years through  
42 compliance with continuing education and professional development  
43 requirements prescribed by the state board. Teachers who have attained

1 certification from the national board and who are employed by a school  
2 district shall be paid an incentive bonus in the amount of \$1,000 each  
3 school year that the teacher remains employed by a school district and  
4 retains a valid master teacher's license.

5 (b) The board of education of each school district employing one or  
6 more national board certified teachers shall pay the incentive bonus to  
7 each such teacher in each school year that the teacher retains eligibility for  
8 such payment. Each board of education which has made payments of  
9 incentive bonuses to national board certified teachers under this subsection  
10 may file an application with the state board of education for state aid and  
11 shall certify to the state board the amount of such payments. The  
12 application and certification shall be on a form prescribed and furnished by  
13 the state board, shall contain such information as the state board shall  
14 require and shall be filed at the time specified by the state board.

15 (c) In each school year, each school district employing one or more  
16 national board certified teachers is entitled to receive from appropriations  
17 for the national board for professional teaching standards certification  
18 incentive program an amount which is equal to the amount certified to the  
19 state board of education in accordance with the provisions of subsection  
20 (b). The state board shall certify to the director of accounts and reports the  
21 amount due each school district. The director of accounts and reports shall  
22 draw warrants on the state treasurer payable to the treasurer of each school  
23 district entitled to payment under this section upon vouchers approved by  
24 the state board.

25 (d) Moneys received by a board of education under this section shall  
26 be deposited in the general fund of the school district and shall be  
27 considered reimbursements to the district for the purpose of the school  
28 district finance and quality performance act *and the education finance act*  
29 *of 2015*, and may be expended whether the same have been budgeted or  
30 not.

31 (e) The state board of education is authorized to provide scholarships  
32 of \$1,100 each to teachers who are accepted to participate in the national  
33 board for professional teaching standards program for initial certification.  
34 The state board of education is authorized to provide scholarships of \$500  
35 each to teachers who are accepted to participate in the national board for  
36 professional teaching standards program for renewal of certification. Any  
37 teacher who has been accepted to participate in such program may file an  
38 application with the state board of education for a scholarship. The  
39 application shall be on a form prescribed and furnished by the state board,  
40 shall contain such information as the state board shall require and shall be  
41 filed at the time specified by the state board.

42 (f) As used in this section, the term school district means any school  
43 district organized and operating under the laws of this state.

1       Sec. 29. From and after July 1, 2015, K.S.A. 72-1414 is hereby  
2 amended to read as follows: 72-1414. (a) On or before January 1, 2001,  
3 the state board of education shall adopt rules and regulations for the  
4 administration of mentor teacher programs and shall:

5       (1) Establish standards and criteria for evaluating and approving  
6 mentor teacher programs and applications of school districts for grants;

7       (2) evaluate and approve mentor teacher programs;

8       (3) establish criteria for determination of exemplary teaching ability  
9 of certificated teachers for qualification as mentor teachers;

10       (4) prescribe guidelines for the selection by boards of education of  
11 mentor teachers and for the provision by boards of education of training  
12 programs for mentor teachers;

13       (5) be responsible for awarding grants to school districts; and

14       (6) request of and receive from each school district which is awarded  
15 a grant for maintenance of a mentor teacher program reports containing  
16 information with regard to the effectiveness of the program.

17       (b) Subject to the availability of appropriations for mentor teacher  
18 programs maintained by school districts, and within the limits of any such  
19 appropriations, the state board of education shall determine the amount of  
20 grants to be awarded school districts by multiplying an amount not to  
21 exceed \$1,000 by the number of mentor teachers participating in the  
22 program maintained by a school district. The product is the amount of the  
23 grant to be awarded to the district. Upon receipt of a grant of state moneys  
24 for maintenance of a mentor teacher program, the amount of the grant shall  
25 be deposited in the general fund of the school district. Moneys deposited in  
26 the general fund of a school district under this subsection shall be  
27 considered reimbursements for the purpose of the school district finance  
28 and quality performance act *and the education finance act of 2015*. The  
29 full amount of the grant shall be allocated among the mentor teachers  
30 employed by the school district so as to provide a mentor teacher with an  
31 annual stipend in an amount not to exceed \$1,000. Such annual stipend  
32 shall be over and above the regular salary to which the mentor teacher is  
33 entitled for the school year.

34       Sec. 30. From and after July 1, 2015, K.S.A. 2014 Supp. 72-1923 is  
35 hereby amended to read as follows: 72-1923. (a) Except as provided in  
36 K.S.A. 2014 Supp. 72-1925, and amendments thereto, the board of  
37 education of any school district may apply to the state board for a grant of  
38 authority to operate such school district as a public innovative district. The  
39 application shall be submitted in the form and manner prescribed by the  
40 state board, and shall be submitted not later than December 1 of the school  
41 year preceding the school year in which the school district intends to  
42 operate as a public innovative district.

43       (b) The application shall include the following:

1 (1) A description of the educational programs of the public innovative  
2 district;

3 (2) a description of the interest and support for partnerships between  
4 the public innovative district, parents and the community;

5 (3) the specific goals and the measurable pupil outcomes to be  
6 obtained by operating as a public innovative district; and

7 (4) an explanation of how pupil performance in achieving the  
8 specified outcomes will be measured, evaluated and reported.

9 (c) (1) Within 90 days from the date such application is submitted, the  
10 state board shall review the application to determine compliance with this  
11 section, and shall approve or deny such application on or before the  
12 conclusion of such 90-day period. If the application is determined to be in  
13 compliance with this section, the state board shall approve such  
14 application and grant the school district authority to operate as a public  
15 innovative district. Notification of such approval shall be sent to the board  
16 of education of such school district within 10 days after such decision.

17 (2) If the state board determines such application is not in compliance  
18 with either this section, or K.S.A. 2014 Supp. 72-1925, and amendments  
19 thereto, the state board shall deny such application. Notification of such  
20 denial shall be sent to the board of education of such school district within  
21 10 days after such decision and shall specify the reasons therefor. Within  
22 30 days from the date such notification is sent, the board of education of  
23 such school district may submit a request to the state board for  
24 reconsideration of the application and may submit an amended application  
25 with such request. The state board shall act on the request for  
26 reconsideration within 60 days of receipt of such request.

27 (d) A public innovative district shall:

28 (1) Not charge tuition for any of the pupils residing within the public  
29 innovative district;

30 (2) participate in all Kansas math and reading assessments applicable  
31 to such public innovative district, or an alternative assessment program for  
32 measuring student progress as determined by the board of education;

33 (3) abide by all financial and auditing requirements that are  
34 applicable to school districts, except that a public innovative district may  
35 use generally accepted accounting principles;

36 (4) comply with all applicable health, safety and access laws; and

37 (5) comply with all statements set forth in the application submitted  
38 pursuant to subsection (a).

39 (e) (1) Except as otherwise provided in K.S.A. 2014 Supp. 72-1921  
40 through 72-1930, and amendments thereto, or as required by the board of  
41 education of the public innovative district, a public innovative district shall  
42 be exempt from all laws and rules and regulations that are applicable to  
43 school districts.

1 (2) A public innovative district shall be subject to the special  
2 education for exceptional children act, ~~the virtual school act, the school~~  
3 ~~district finance and quality performance act, the provisions of K.S.A. 72-~~  
4 ~~8801 et seq., and amendments thereto, the education finance act of 2015,~~  
5 *section 2 et seq., and amendments thereto*, all laws governing the issuance  
6 of general obligation bonds by school districts, the provisions of K.S.A.  
7 74-4901 et seq., and amendments thereto, and all laws governing the  
8 election of members of the board of education, the open meetings act as  
9 provided in K.S.A. 75-4317 et seq., and amendments thereto, and the open  
10 records act as provided in K.S.A. 45-215 et seq., and amendments thereto.

11 Sec. 31. From and after July 1, 2015, K.S.A. 2014 Supp. 72-64b01 is  
12 hereby amended to read as follows: 72-64b01. (a) No school district shall  
13 expend, use or transfer any moneys from the general fund of the district  
14 for the purpose of engaging in or supporting in any manner any litigation  
15 by the school district or any person, association, corporation or other entity  
16 against the state of Kansas, the state board of education, the state  
17 department of education, other state agency or any state officer or  
18 employee regarding the school district finance and quality performance act  
19 or any other law concerning school finance. No such moneys shall be paid,  
20 donated or otherwise provided to any person, association, corporation or  
21 other entity and used for the purpose of any such litigation.

22 (b) Nothing in K.S.A. 72-6433 or this section, and amendments  
23 thereto, shall be construed as prohibiting the expenditure, use or transfer of  
24 moneys from the supplemental general fund, *or from the proceeds of any*  
25 *tax levied by a school district pursuant to section 10, and amendments*  
26 *thereto*, for the purposes specified in subsection (a).

27 Sec. 32. From and after July 1, 2015, K.S.A. 2014 Supp. 72-64c05 is  
28 hereby amended to read as follows: 72-64c05. Article 6 of the constitution  
29 of the state of Kansas states that the legislature shall provide for  
30 intellectual, educational, vocational and scientific improvement by  
31 establishing and maintaining public schools; provide for a state board of  
32 education having general supervision of public schools, educational  
33 institutions and the educational interests of the state, except those  
34 delegated by law to the state board of regents; and make suitable provision  
35 for finance of the educational interests of the state. It is the purpose and  
36 intention of the legislature to provide a financing system for the education  
37 of kindergarten and grades one through 12 which provides students with  
38 the capacities set forth in K.S.A. 2014 Supp. 72-1127, and amendments  
39 thereto. Such financing system shall be sufficiently flexible for the  
40 legislature to consider and utilize financing methods from all available  
41 resources in order to satisfy the constitutional requirements under article 6.  
42 Such financing methods shall include, but are not limited to, the following:

43 (a) Federal funding to unified school districts or public schools,

1 including any grants or federal assistance;

2 (b) subject to appropriations by the legislature, appropriations of state  
3 moneys for the improvement of public education, including, but not  
4 limited to, the following:

5 (1) Financing to unified school districts through the school district  
6 finance and quality performance act ~~pursuant to K.S.A. 72-6405 et seq.,~~  
7 ~~and amendments thereto~~ and the education finance act of 2015;

8 (2) financing to unified school districts through any provisions which  
9 provide state aid, such as capital improvements state aid, capital outlay  
10 state aid and any other state aid paid, distributed or allocated to school  
11 districts on the basis of the assessed valuation of school districts;

12 (3) employer contributions to the Kansas public employees retirement  
13 system for public schools;

14 (4) appropriations to the Kansas children's cabinet for programs  
15 serving students enrolled in unified school districts in meeting the goal  
16 specified in K.S.A. 2014 Supp. 72-1127, and amendments thereto;

17 (5) appropriations to any programs which provide early learning to  
18 four-year-old children with the purpose of preparing them for success in  
19 public schools;

20 (6) appropriations to any programs, such as communities in schools,  
21 which provide individualized support to students enrolled in unified school  
22 districts in meeting the goal specified in K.S.A. 2014 Supp. 72-1127, and  
23 amendments thereto;

24 (7) transportation financing, including any transfers from the state  
25 general fund and state highway fund to the state department of education  
26 to provide technical education transportation, special education  
27 transportation or school bus safety;

28 (8) financing to other facilities providing public education to students,  
29 such as the Kansas state school for the blind, the Kansas state school for  
30 the deaf, school district juvenile detention facilities and the Flint Hills job  
31 corps center;

32 (9) appropriations relating to the Kansas academy of mathematics and  
33 science;

34 (10) appropriations relating to teaching excellence, such as  
35 scholarships, awards, training or in-service workshops;

36 (11) appropriations to the state board of regents to provide technical  
37 education incentives to unified school districts and tuition costs to  
38 postsecondary institutions which provide career technical education to  
39 secondary students; and

40 (12) appropriations to any postsecondary educational institution  
41 which provides postsecondary education to a secondary student without  
42 charging tuition to such student;

43 (c) any provision which authorizes the levying of local taxes for the

1 purpose of financing public schools; and

2 (d) any transfer of funds or appropriations from one object or fund to  
3 another approved by the legislature for the purpose of financing public  
4 schools.

5 Sec. 33. From and after July 1, 2015, K.S.A. 72-6757 is hereby  
6 amended to read as follows: 72-6757. (a) As used in this section:

7 (1) "Receiving school district" means a school district of  
8 nonresidence of a pupil who attends school in such school district.

9 (2) "Sending school district" means a school district of residence of a  
10 pupil who attends school in a school district not of the pupil's residence.

11 (b) The board of education of any school district may make and enter  
12 into contracts with the board of education of any receiving school district  
13 located in this state for the purpose of providing for the attendance of  
14 pupils at school in the receiving school district.

15 (c) The board of education of any school district may make and enter  
16 into contracts with the governing authority of any accredited school  
17 district located in another state for the purpose of providing for the  
18 attendance of pupils from this state at school in such other state or for the  
19 attendance of pupils from such other state at school in this state.

20 (d) Pupils attending school in a receiving school district in  
21 accordance with a contract authorized by this section and made and  
22 entered into by such receiving school district with a sending school district  
23 located in this state shall be counted as regularly enrolled in and attending  
24 school in the sending school district for the purpose of computations under  
25 the school district finance and quality performance act *and the education*  
26 *finance act of 2015*.

27 (e) Any contract made and entered into under authority of this section  
28 is subject to the following conditions:

29 (1) The contract shall be for the benefit of pupils who reside at  
30 inconvenient or unreasonable distances from the schools maintained by the  
31 sending school district or for pupils who, for any other reason deemed  
32 sufficient by the board of education of the sending school district, should  
33 attend school in a receiving school district;

34 (2) the contract shall make provision for the payment of tuition by the  
35 sending school district to the receiving school district;

36 (3) if a sending school district is located in this state and the receiving  
37 school district is located in another state, the amount of tuition provided to  
38 be paid for the attendance of a pupil or pupils at school in the receiving  
39 school district shall not exceed  $\frac{1}{2}$  of the amount of the budget per pupil of  
40 the sending school district under the school district finance and quality  
41 performance act *or the education finance act of 2015* for the current school  
42 year; and

43 (4) the contract shall make provision for transportation of pupils to

1 and from the school attended on every school day.

2 (f) Amounts received pursuant to contracts made and entered into  
3 under authority of this section by a school district located in this state for  
4 enrollment and attendance of pupils at school in regular educational  
5 programs shall be deposited in the general fund of the school district.

6 (g) The provisions of subsection (e)(3) do not apply to unified school  
7 district No. 104, Jewell county.

8 (h) The provisions of this section do not apply to contracts made and  
9 entered into under authority of the special education for exceptional  
10 children act.

11 (i) The provisions of this section are deemed to be alternative to the  
12 provisions of K.S.A. 72-8233, and amendments thereto, and no procedure  
13 or authorization under K.S.A. 72-8233, and amendments thereto, shall be  
14 limited by the provisions of this section.

15 Sec. 34. From and after July 1, 2015, K.S.A. 2014 Supp. 72-67,115 is  
16 hereby amended to read as follows: 72-67,115. (a) The board of education  
17 of any school district may:

18 (1) Offer and teach courses and conduct preschool programs for  
19 children under the age of eligibility to attend kindergarten.

20 (2) Enter into cooperative or interlocal agreements with one or more  
21 other boards for the establishment, operation and maintenance of such  
22 preschool programs.

23 (3) Contract with private, nonprofit corporations or associations or  
24 with any public or private agency or institution, whether located within or  
25 outside the state, for the establishment, operation and maintenance of such  
26 preschool programs.

27 (4) Prescribe and collect fees for providing such preschool programs.

28 (b) Fees for providing preschool programs shall be prescribed and  
29 collected only to recover the costs incurred as a result of and directly  
30 attributable to the establishment, operation and maintenance of the  
31 preschool programs. Revenues from fees collected by a board under this  
32 section shall be deposited in the general fund of the school district and  
33 shall be considered reimbursements to the district for the purpose of the  
34 school district finance and quality performance act *and the education*  
35 *finance act of 2015*, and may be expended whether the same have been  
36 budgeted or not and amounts so expended shall not be considered  
37 operating expenses.

38 Sec. 35. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8187 is  
39 hereby amended to read as follows: 72-8187. (a) In each school year, to the  
40 extent that appropriations are available, each school district which has  
41 provided educational services for pupils residing at the Flint Hills job  
42 corps center, for pupils housed at a psychiatric residential treatment facility  
43 or for pupils confined in a juvenile detention facility is eligible to receive a

1 grant of state moneys in an amount to be determined by the state board of  
2 education.

3 (b) In order to be eligible for a grant of state moneys provided for by  
4 this section, each school district which has provided educational services  
5 for pupils residing at the Flint Hills job corps center, for pupils housed at a  
6 psychiatric residential treatment facility or for pupils confined in a juvenile  
7 detention facility shall submit to the state board of education an  
8 application for a grant and shall certify the amount expended, and not  
9 reimbursed or otherwise financed, in the school year for the services  
10 provided. The application and certification shall be prepared in such form  
11 and manner as the state board shall require and shall be submitted at a time  
12 to be determined and specified by the state board. Approval by the state  
13 board of applications for grants of state moneys is prerequisite to the  
14 award of grants.

15 (c) Each school district which is awarded a grant under this section  
16 shall make such periodic and special reports of statistical and financial  
17 information to the state board as it may request.

18 (d) All moneys received by a school district under authority of this  
19 section shall be deposited in the general fund of the school district and  
20 shall be considered reimbursement of the district for the purpose of the  
21 school district finance and quality performance act *and the education*  
22 *finance act of 2015*.

23 (e) The state board of education shall approve applications of school  
24 districts for grants, determine the amount of grants and be responsible for  
25 payment of grants to school districts. In determining the amount of a grant  
26 which a school district is eligible to receive, the state board shall compute  
27 the amount of state financial aid the district would have received on the  
28 basis of enrollment of pupils residing at the Flint Hills job corps center,  
29 housed at a psychiatric residential treatment facility or confined in a  
30 juvenile detention facility if such pupils had been counted as two pupils  
31 under the school district finance and quality performance act and compare  
32 such computed amount to the amount certified by the district under  
33 subsection (b). The amount of the grant the district is eligible to receive  
34 shall be an amount equal to the lesser of the amount computed under this  
35 subsection or the amount certified under subsection (b). If the amount of  
36 appropriations for the payment of grants under this section is insufficient  
37 to pay in full the amount each school district is determined to be eligible to  
38 receive for the school year, the state board shall prorate the amount  
39 appropriated among all school districts which are eligible to receive grants  
40 of state moneys in proportion to the amount each school district is  
41 determined to be eligible to receive.

42 (f) On or before July 1 of each year, the secretary for aging and  
43 disability services shall submit to the Kansas department of education a list

1 of facilities which have been certified and licensed as psychiatric  
2 residential treatment facilities.

3 (g) As used in this section:

4 (1) "Enrollment" means the number of pupils who are: (A) Residing  
5 at the Flint Hills job corps center, confined in a juvenile detention facility  
6 or residing at a psychiatric residential treatment facility; and (B) for whom  
7 a school district is providing educational services on September 20, on  
8 November 20, or on April 20 of a school year, whichever is the greatest  
9 number of pupils;

10 (2) "juvenile detention facility" means any public or private facility  
11 which is used for the lawful custody of accused or adjudicated juvenile  
12 offenders and which shall not be a jail; and

13 (3) "psychiatric residential treatment facility" means a facility which  
14 provides psychiatric services to individuals under the age of 21 and which  
15 conforms with the regulations of the centers for medicare/medicaid  
16 services, is licensed and certified by the Kansas department for aging and  
17 disability services pursuant to subsection (f).

18 Sec. 36. From and after July 1, 2015, K.S.A. 72-8230 is hereby  
19 amended to read as follows: 72-8230. (a) In the event the boards of  
20 education of any two or more school districts enter into a school district  
21 interlocal cooperation agreement for the purpose of jointly and  
22 cooperatively performing any of the services, duties, functions, activities,  
23 obligations or responsibilities which are authorized or required by law to  
24 be performed by school districts of this state, the following conditions  
25 shall apply:

26 (1) A school district interlocal cooperation agreement shall establish a  
27 board of directors which shall be responsible for administering the joint or  
28 cooperative undertaking. The agreement shall specify the organization and  
29 composition of and manner of appointment to the board of directors. Only  
30 members of boards of education of school districts party to the agreement  
31 shall be eligible for membership on the board of directors. The terms of  
32 office of members of the board of directors shall expire concurrently with  
33 their terms as board of education members. Vacancies in the membership  
34 of the board of directors shall be filled within 30 days from the date of the  
35 vacancy in the manner specified in the agreement.

36 (2) A school district interlocal cooperation agreement may provide  
37 for the establishment and composition of an executive board. The  
38 members of the executive board, if established, shall be selected by the  
39 board of directors from its membership. The executive board shall  
40 exercise the powers, have the responsibilities, and perform the duties and  
41 functions of the board of directors to the extent authority to do so is  
42 delegated by the board of directors.

43 (3) A school district interlocal cooperation agreement shall be

1 effective only after approval by the state board of education.

2 (4) A school district interlocal cooperation agreement shall be subject  
3 to change or termination by the legislature.

4 (5) The duration of a school district interlocal cooperation agreement  
5 for joint or cooperative action in performing any of the services, duties,  
6 functions, activities, obligations or responsibilities, other than the  
7 provision of special education services, which are authorized or required  
8 by law to be performed by school districts of this state, shall be for a term  
9 of at least three years but not exceeding five years.

10 (6) (A) The duration of a school district interlocal cooperation  
11 agreement for joint or cooperative action in providing special education  
12 services shall be perpetual unless the agreement is partially or completely  
13 terminated in accordance with this provision. This provision applies to  
14 every school district interlocal cooperation agreement for the provision of  
15 special education services entered into under authority of this section after  
16 the effective date of this act and to every such agreement entered into  
17 under this section prior to the effective date of this act, and extant on the  
18 effective date of this act, regardless of any provisions in such an agreement  
19 to the contrary.

20 (B) Partial termination of a school district interlocal cooperation  
21 agreement for the provision of special education services made and  
22 entered into by the boards of three or more school districts may be  
23 accomplished only upon petition for withdrawal from the agreement by a  
24 contracting school district to the other contracting school districts and  
25 approval by the state board of written consent to the petition by such other  
26 school districts or upon order of the state board after appeal to it by a  
27 school district from denial of consent to a petition for withdrawal and  
28 hearing thereon conducted by the state board. The state board shall  
29 consider all the testimony and evidence brought forth at the hearing and  
30 issue an order approving or disapproving withdrawal by the school district  
31 from the agreement.

32 (C) Complete termination of a school district interlocal cooperation  
33 agreement for the provision of special education services made and  
34 entered into by the boards of two school districts may be accomplished  
35 upon approval by the state board of a joint petition made to the state board  
36 for termination of the agreement by both of the contracting school districts  
37 after adoption of a resolution to that effect by each of the contracting  
38 school districts or upon petition for withdrawal from the agreement made  
39 by a contracting school district to the other contracting school district and  
40 approval by the state board of written consent to the petition by such other  
41 school district or upon order of the state board after appeal to it by a school  
42 district from denial of consent to a petition for withdrawal and hearing  
43 thereon conducted by the state board. The state board shall consider all the

1 testimony and evidence brought forth at the hearing and issue an order  
2 approving or disapproving withdrawal by the school district from the  
3 agreement.

4 (D) Complete termination of a school district interlocal cooperation  
5 agreement for the provision of special education services made and  
6 entered into by the boards of three or more school districts may be  
7 accomplished only upon approval by the state board of a joint petition  
8 made to the state board for termination of the agreement by not less than  
9  $\frac{2}{3}$  of the contracting school districts after adoption of a resolution to that  
10 effect by each of the contracting school districts seeking termination of the  
11 agreement. The state board shall consider the petition and approve or  
12 disapprove termination of the agreement.

13 (E) The state board shall take such action in approving or  
14 disapproving the complete or partial termination of a school district  
15 interlocal cooperation agreement for the provision of special education  
16 services as the state board deems to be in the best interests of the involved  
17 school districts and of the state as a whole in the provision of special  
18 education services for exceptional children. Whenever the state board has  
19 disapproved the complete or partial termination of such an agreement, no  
20 further action with respect to such agreement shall be considered or taken  
21 by the state board for a period of not less than three years.

22 (7) A school district interlocal cooperation agreement shall specify  
23 the method or methods to be employed for disposing of property upon  
24 partial or complete termination.

25 (8) Within the limitations provided by law, a school district interlocal  
26 cooperation agreement may be changed or modified by affirmative vote of  
27 not less than  $\frac{2}{3}$  of the contracting school districts.

28 (b) Except as otherwise specifically provided in this subsection, any  
29 power or powers, privileges or authority exercised or capable of exercise  
30 by any school district of this state, or by any board of education thereof,  
31 may be jointly exercised pursuant to the provisions of a school district  
32 interlocal cooperation agreement. No power or powers, privileges or  
33 authority with respect to the levy and collection of taxes, the issuance of  
34 bonds, or the purposes and provisions of the school district finance and  
35 quality performance act, *the education finance act of 2015* or title I of  
36 public law 874 shall be created or effectuated for joint exercise pursuant to  
37 the provisions of a school district interlocal cooperation agreement.

38 (c) Payments from the general fund of each school district which  
39 enters into any school district interlocal cooperation agreement for the  
40 purpose of financing the joint or cooperative undertaking provided for by  
41 the agreement shall be operating expenses.

42 (d) Upon partial termination of a school district interlocal cooperation  
43 agreement, the board of directors established under a renegotiated

1 agreement thereof shall be the successor in every respect to the board of  
2 directors established under the former agreement.

3 (e) Nothing contained in this section shall be construed to abrogate,  
4 interfere with, impair, qualify or affect in any manner the exercise and  
5 enjoyment of all of the powers, privileges and authority conferred upon  
6 school districts and boards of education thereof by the provisions of the  
7 interlocal cooperation act, except that boards of education and school  
8 districts are required to comply with the provisions of this section when  
9 entering into an interlocal cooperation agreement that meets the definition  
10 of school district interlocal cooperation agreement.

11 (f) As used in this section:

12 (1) "School district interlocal cooperation agreement" means an  
13 agreement which is entered into by the boards of education of two or more  
14 school districts pursuant to the provisions of the interlocal cooperation act.

15 (2) "State board" means the state board of education.

16 Sec. 37. From and after July 1, 2015, K.S.A. 72-8233 is hereby  
17 amended to read as follows: 72-8233. (a) In accordance with the  
18 provisions of this section, the boards of education of any two or more  
19 unified school districts may make and enter into agreements providing for  
20 the attendance of pupils residing in one school district at school in  
21 kindergarten or any of the grades one through 12 maintained by any such  
22 other school district. The boards of education may also provide by  
23 agreement for the combination of enrollments for kindergarten or one or  
24 more grades, courses or units of instruction.

25 (b) Prior to entering into any agreement under authority of this  
26 section, the board of education shall adopt a resolution declaring that it has  
27 made a determination that such an agreement should be made and that the  
28 making and entering into of such an agreement would be in the best  
29 interests of the educational system of the school district. Any such  
30 agreement is subject to the following conditions:

31 (1) The agreement may be for any term not exceeding a term of five  
32 years.

33 (2) The agreement shall be subject to change or termination by the  
34 legislature.

35 (3) Within the limitations provided by law, the agreement may be  
36 changed or terminated by mutual agreement of the participating boards of  
37 education.

38 (4) The agreement shall make provision for transportation of pupils to  
39 and from the school attended on every school day, for payment or sharing  
40 of the costs and expenses of pupil attendance at school, and for the  
41 authority and responsibility of the participating boards of education.

42 (c) Provision by agreements entered into under authority of this  
43 section for the attendance of pupils at school in a school district of

1 nonresidence of such pupils shall be deemed to be compliance with the  
2 kindergarten, grade, course and units of instruction requirements of law.

3 (d) The board of education of any school district which enters into an  
4 agreement under authority of this section for the attendance of pupils at  
5 school in another school district may discontinue kindergarten or any or all  
6 of the grades, courses and units of instruction specified in the agreement  
7 for attendance of pupils enrolled in kindergarten or any such grades,  
8 courses and units of instruction at school in such other school district.  
9 Upon discontinuing kindergarten or any grade, course or unit of instruction  
10 under authority of this subsection, the board of education may close any  
11 school building or buildings operated or used for attendance by pupils  
12 enrolled in such discontinued kindergarten, grades, courses or units of  
13 instruction. The closing of any school building under authority of this  
14 subsection shall require a majority vote of the members of the board of  
15 education and shall require no other procedure or approval.

16 (e) Pupils attending school in a school district of nonresidence of  
17 such pupils in accordance with an agreement made and entered into under  
18 authority of this section shall be counted as regularly enrolled in and  
19 attending school in the school district of residence of such pupils for the  
20 purpose of computations under the school district finance and quality  
21 performance act *and the education finance act of 2015*.

22 (f) Pupils who satisfactorily complete grade 12 while in attendance at  
23 school in a school district of nonresidence of such pupils in accordance  
24 with the provisions of an agreement entered into under authority of this  
25 section shall be certified as having graduated from the school district of  
26 residence of such pupils unless otherwise provided for by the agreement.

27 Sec. 38. From and after July 1, 2015, K.S.A. 72-8236 is hereby  
28 amended to read as follows: 72-8236. (a) The board of education of any  
29 school district may: (1) Establish, operate and maintain a child care  
30 facility; (2) enter into cooperative or interlocal agreements with one or  
31 more other boards for the establishment, operation and maintenance of a  
32 child care facility; (3) contract with private, nonprofit corporations or  
33 associations or with any public or private agency or institution, whether  
34 located within or outside the state, for the establishment, operation and  
35 maintenance of a child care facility; and (4) prescribe and collect fees for  
36 providing care at a child care facility.

37 (b) Fees for providing care at a child care facility established under  
38 authority of this section shall be prescribed and collected only to recover  
39 the costs incurred as a result of and directly attributable to the  
40 establishment, operation and maintenance of the child care facility.  
41 Revenues from fees collected by a board under this section shall be  
42 deposited in the general fund of the school district and shall be considered  
43 reimbursements to the district for the purpose of the school district finance

1 and quality performance act *and the education finance act of 2015*, and  
2 may be expended whether the same have been budgeted or not and  
3 amounts so expended shall not be considered operating expenses.

4 (c) Every school district which establishes, operates and maintains a  
5 child care facility shall be subject to the provisions contained in article 5 of  
6 chapter 65 of Kansas Statutes Annotated, *and amendments thereto*.

7 (d) As used in this section, the term "child" means any child who is  
8 three years of age or older, and any infant or toddler whose parent or  
9 parents are pupils or employees of a school district which establishes,  
10 operates and maintains, or cooperates in the establishment, operation and  
11 maintenance of, a child care facility under authority of this act.

12 Sec. 39. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8251 is  
13 hereby amended to read as follows: 72-8251. Whenever a school district is  
14 required by law to make any payment during the month of June and there  
15 is insufficient revenue to make such payment as a result of the payment of  
16 state aid after the date prescribed by the state board of education pursuant  
17 to K.S.A. 72-6417 ~~or~~, 72-6434 *or section 14*, and amendments thereto, the  
18 school district shall make such payment as soon as moneys are available.

19 Sec. 40. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8316 is  
20 hereby amended to read as follows: 72-8316. (a) Any board of education,  
21 pursuant to a policy developed and adopted by it, may provide for the use  
22 of district-owned or leased school buses when such buses are not being  
23 used for regularly required school purposes. The policy may provide for:

24 (1) (A) Transporting parents and other adults to or from school-  
25 related functions or activities;; (B) transporting pupils to or from functions  
26 or activities sponsored by organizations, the membership of which is  
27 principally composed of children of school age;; and (C) transporting  
28 persons engaged in field trips in connection with their participation in an  
29 adult education program maintained by the transporting school district or  
30 by any other school district, within or outside the boundaries of the  
31 transporting school district; and

32 (2) contracting with: (A) The governing body of any township, city or  
33 county for transportation of individuals, groups or organizations;; (B) the  
34 governing authority of any nonpublic school for transportation of pupils  
35 attending such nonpublic school to or from interschool or intraschool  
36 functions or activities;; (C) the board of trustees of any community college  
37 for transportation of students enrolled in such community college to or  
38 from attendance at class at the community college or to and from functions  
39 or activities of the community college;; (D) a public recreation  
40 commission established and operated under the laws of this state, for any  
41 purposes related to the operation of the recreation commission and all  
42 programs and services thereof;; (E) the board of education of any other  
43 school district for transportation, on a cooperative and shared-cost basis, of

1 pupils, school personnel, parents and other adults to or from school-related  
2 functions or activities; or (F) a four-year college or university, area  
3 vocational school or area vocational-technical school for transportation of  
4 students to or from attendance at class at the four-year college or  
5 university, area vocational school or area vocational-technical school or for  
6 transportation of students, alumni and other members of the public to or  
7 from functions or activities of the four-year college or university, area  
8 vocational school or area vocational-technical school.

9 (b) The costs related to the use of school buses under authority of this  
10 section shall not be considered in determining the transportation weighting  
11 of a school district under article 64 of chapter 72 of Kansas Statutes  
12 Annotated, *and amendments thereto*.

13 (c) Transportation fees may be charged by the board to offset, totally  
14 or in part, the costs incurred for the use of school buses under authority of  
15 this section.

16 (d) Any revenues received by a board of education as transportation  
17 fees or under any contract entered into pursuant to this section shall be  
18 deposited in the general fund of the district and shall be considered  
19 reimbursements to the district for the purpose of the school district finance  
20 and quality performance act *and the education finance act of 2015*. Such  
21 revenues may be expended whether the same have been budgeted or not.

22 (e) The provisions of ~~subsection (e) of K.S.A. 8-1556(c)~~, and  
23 amendments thereto, apply to the use of school buses under authority of  
24 this section.

25 Sec. 41. From and after July 1, 2015, K.S.A. 2014 Supp. 74-8925 is  
26 hereby amended to read as follows: 74-8925. (a) For the purposes of this  
27 act, the term "taxing subdivision" shall include the county, the city, the  
28 unified school district and any other taxing subdivision levying real  
29 property taxes, the territory or jurisdiction of which includes any currently  
30 existing or subsequently created redevelopment district. The term "real  
31 property taxes" includes all taxes levied on an ad valorem basis upon land  
32 and improvements thereon, other than the property tax levied pursuant to  
33 the provisions of K.S.A. 72-6431 *or section 8*, and amendments thereto, or  
34 any other property tax levied by or on behalf of a school district.

35 (b) All tangible taxable property located within a redevelopment  
36 district shall be assessed and taxed for ad valorem tax purposes pursuant to  
37 law in the same manner that such property would be assessed and taxed if  
38 located outside such district, and all ad valorem taxes levied on such  
39 property shall be paid to and collected by the county treasurer in the same  
40 manner as other taxes are paid and collected. Except as otherwise provided  
41 in this section, the county treasurer shall distribute such taxes as may be  
42 collected in the same manner as if such property were located outside a  
43 redevelopment district. Each redevelopment district established under the

1 provisions of this act shall constitute a separate taxing unit for the purpose  
2 of the computation and levy of taxes.

3 (c) Beginning with the first payment of taxes which are levied  
4 following the date of approval of any redevelopment district established  
5 pursuant to K.S.A. 74-8921, and amendments thereto, real property taxes  
6 received by the county treasurer resulting from taxes which are levied  
7 subject to the provisions of this act by and for the benefit of a taxing  
8 subdivision, as herein defined, on property located within such  
9 redevelopment district constituting a separate taxing unit under the  
10 provisions of this section, shall be divided as follows:

11 (1) From the taxes levied each year subject to the provisions of this  
12 act by or for each of the taxing subdivisions upon property located within a  
13 redevelopment district constituting a separate taxing unit under the  
14 provisions of this act, the county treasurer first shall allocate and pay to  
15 each such taxing subdivision all of the real property taxes collected which  
16 are produced from that portion of the current assessed valuation of such  
17 real property located within such separate taxing unit which is equal to the  
18 total assessed value of such real property on the date of the establishment  
19 of the redevelopment district.

20 (2) Any real property taxes produced from that portion of the current  
21 assessed valuation of real property within the redevelopment district  
22 constituting a separate taxing unit under the provisions of this section in  
23 excess of an amount equal to the total assessed value of such real property  
24 on the effective date of the establishment of the district shall be allocated  
25 and paid by the county treasurer according to specified percentages of the  
26 tax increment expressly agreed upon and consented to by the governing  
27 bodies of the county and school district in which the redevelopment  
28 district is located. The amount of the real property taxes allocated and  
29 payable to the authority under the agreement shall be paid by the county  
30 treasurer to the treasurer of the state. The remaining amount of the real  
31 property taxes not payable to the authority shall be allocated and paid in  
32 the same manner as other ad valorem taxes. Any real property taxes paid to  
33 the state treasurer under this section shall be deposited in the  
34 redevelopment bond finance fund of the authority which is created  
35 pursuant to K.S.A. 74-8927, and amendments thereto, to pay the costs of  
36 any approved redevelopment project, including the payment of principal of  
37 and interest on any bonds issued by the authority to finance, in whole or in  
38 part, such project. When such bonds and interest thereon have been paid,  
39 all moneys thereafter received from real property taxes within such  
40 redevelopment district shall be allocated and paid to the respective taxing  
41 subdivisions in the same manner as are other ad valorem taxes. If such  
42 bonds and interest thereon have been paid before the completion of a  
43 project, the authority may continue to use such moneys for any purpose

1 authorized by the redevelopment agreement until such time as the project  
2 costs are paid or reimbursed, but for a period not to exceed the final  
3 scheduled maturity of the bonds.

4 (d) In any redevelopment plan or in the proceedings for the issuing of  
5 any bonds by the authority to finance a project, the property tax increment  
6 portion of taxes provided for in ~~paragraph (2) of subsection (c)(2)~~ may be  
7 irrevocably pledged for the payment of the principal of and interest on  
8 such bonds. The authority may adopt a redevelopment plan in which only  
9 a specified percentage of the tax increment realized from taxpayers in the  
10 redevelopment district is pledged to the payment of costs.

11 Sec. 42. From and after July 1, 2015, K.S.A. 2014 Supp. 74-99b43 is  
12 hereby amended to read as follows: 74-99b43. (a) The Kansas  
13 development finance authority is hereby authorized to issue special  
14 obligation bonds pursuant to K.S.A. 74-8901 et seq., and amendments  
15 thereto, in one or more series to finance the undertaking of any bioscience  
16 development project in accordance with the provisions of this act. No  
17 special obligation bonds may be issued pursuant to this section unless the  
18 Kansas development finance authority has received a resolution of the  
19 board of the authority requesting the issuance of such bonds. Such special  
20 obligation bonds shall be made payable, both as to principal and interest  
21 from one or more of the following, as directed by the authority:

22 (1) From ad valorem tax increments allocated to, and paid into the  
23 bioscience development bond fund for the payment of the project costs of  
24 a bioscience development project under the provisions of this section;

25 (2) from any private sources, contributions or other financial  
26 assistance from the state or federal government;

27 (3) from a pledge of a portion or all of the revenue received from  
28 transient guest, sales and use taxes collected pursuant to K.S.A. 12-1696 et  
29 seq., 79-3601 et seq., 79-3701 et seq. and 12-187 et seq., and amendments  
30 thereto, and which are collected from taxpayers doing business within that  
31 portion of the bioscience development district and paid into the bioscience  
32 development bond fund;

33 (4) from a pledge of a portion or all increased revenue received by  
34 any city from franchise fees collected from utilities and other businesses  
35 using public right-of-way within the bioscience development district; or

36 (5) by any combination of these methods.

37 (b) All tangible taxable property located within a bioscience  
38 development district shall be assessed and taxed for ad valorem tax  
39 purposes pursuant to law in the same manner that such property would be  
40 assessed and taxed if located outside such district, and all ad valorem taxes  
41 levied on such property shall be paid to and collected by the county  
42 treasurer in the same manner as other taxes are paid and collected. Except  
43 as otherwise provided in this section, the county treasurer shall distribute

1 such taxes as may be collected in the same manner as if such property  
2 were located outside a bioscience development district. Each bioscience  
3 development district established under the provisions of this act shall  
4 constitute a separate taxing unit for the purpose of the computation and  
5 levy of taxes.

6 (c) Beginning with the first payment of taxes which are levied  
7 following the date of the establishment of the bioscience development  
8 district real property taxes received by the county treasurer resulting from  
9 taxes which are levied subject to the provisions of this act by and for the  
10 benefit of a taxing subdivision, as defined in K.S.A. 2014 Supp. 12-1770a,  
11 and amendments thereto, on property located within such bioscience  
12 development district constituting a separate taxing unit under the  
13 provisions of this section, shall be divided as follows:

14 (1) From the taxes levied each year subject to the provisions of this  
15 act by or for each of the taxing subdivisions upon property located within a  
16 bioscience development district constituting a separate taxing unit under  
17 the provisions of this act, the county treasurer first shall allocate and pay to  
18 each such taxing subdivision all of the real property taxes collected which  
19 are produced from the base year assessed valuation.

20 (2) Any real property taxes, except for property taxes levied for  
21 schools pursuant to K.S.A. 72-6431 *or section 8*, and amendments thereto,  
22 produced from that portion of the current assessed valuation of real  
23 property within the bioscience development district constituting a separate  
24 taxing unit under the provisions of this section in excess of the base year  
25 assessed valuation shall be allocated and paid by the county treasurer to  
26 the bioscience development bond fund to pay the bioscience development  
27 project costs including the payment of principal and interest on any special  
28 obligation bonds to finance, in whole or in part, such bioscience  
29 development projects.

30 (d) The authority may pledge the bioscience development bond fund  
31 or other available revenue to the repayment of such special obligation  
32 bonds prior to, simultaneously with, or subsequent to the issuance of such  
33 special obligation bonds.

34 (e) Any bonds issued under the provisions of this act and the interest  
35 paid thereon, unless specifically declared to be taxable in the authorizing  
36 resolution of the Kansas development finance authority, shall be exempt  
37 from all state, county and municipal taxes, and the exemption shall include  
38 income, estate and property taxes.

39 Sec. 43. From and after July 1, 2015, K.S.A. 75-1120a is hereby  
40 amended to read as follows: 75-1120a. (a) Except as otherwise provided in  
41 this section, the governing body of each municipality, as defined in K.S.A.  
42 75-1117, and amendments thereto, shall utilize accounting procedures and  
43 fiscal procedures in the preparation of financial statements and financial

1 reports that conform to generally accepted accounting principles as  
2 promulgated by the governmental accounting standards board and the  
3 American institute of certified public accountants and adopted by rules and  
4 regulations of the director of accounts and reports.

5 (b) The governing body of any municipality, which has aggregate  
6 annual gross receipts of less than \$275,000 and which does not operate a  
7 utility, shall not be required to maintain fixed asset records.

8 (c) (1) The director of accounts and reports shall waive the  
9 requirements of subsection (a) upon request therefor by the governing  
10 body of any municipality. The waiver shall be granted to the extent  
11 requested by the governing body. Prior to requesting the waiver provided  
12 for in this subsection, the governing body, by resolution, annually shall  
13 make a finding that financial statements and financial reports prepared in  
14 conformity with the requirements of subsection (a) are not relevant to the  
15 requirements of the cash-basis and budget laws of this state and are of no  
16 significant value to the governing body or members of the general public  
17 of the municipality. No governing body of a municipality shall request the  
18 waiver or adopt the resolution authorized under this subsection if the  
19 provisions of revenue bond ordinances or resolutions or other ordinances  
20 or resolutions of the municipality require financial statements and financial  
21 reports to be prepared in conformity with the requirements of subsection  
22 (a). The governing body of any municipality which is granted a waiver  
23 under this subsection shall cause financial statements and financial reports  
24 of the municipality to be prepared on the basis of cash receipts and  
25 disbursements as adjusted to show compliance with the cash-basis and  
26 budget laws of this state.

27 (2) The provisions of this subsection do not apply to community  
28 colleges *and school districts*.

29 (d) The director of accounts and reports shall waive the requirements  
30 of law relating to the preparation and maintenance of fixed asset records  
31 upon request therefor by the board of trustees of any community college.  
32 The waiver shall be granted to the extent and for the period of time  
33 requested by the board of trustees. Nothing contained in this subsection  
34 shall be construed so as to exempt any community college from  
35 compliance with the provisions of K.S.A. 71-211, and amendments  
36 thereto, which requires the use by all community colleges of a  
37 standardized and uniform chart of accounts.

38 Sec. 44. From and after July 1, 2015, K.S.A. 2014 Supp. 75-2319 is  
39 hereby amended to read as follows: 75-2319. (a) There is hereby  
40 established in the state treasury the school district capital improvements  
41 fund. The fund shall consist of all amounts transferred thereto under the  
42 provisions of subsection (c).

43 (b) Subject to the provisions of subsection (f), in each school year,

1 each school district which is obligated to make payments from its capital  
 2 improvements fund shall be entitled to receive payment from the school  
 3 district capital improvements fund in an amount determined by the state  
 4 board of education as provided in this subsection. ~~The state board of  
 5 education shall:~~

6 (1) *For general obligation bonds approved for issuance at an  
 7 election held prior to July 1, 2015, the state board of education shall:*

8 (A) Determine the amount of the assessed valuation per pupil (AVPP)  
 9 of each school district in the state and round such amount to the nearest  
 10 \$1,000. The rounded amount is the AVPP of a school district for the  
 11 purposes of this section;

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

13 (3) (C) prepare a schedule of dollar amounts using the amount of the  
 14 median AVPP of all school districts as the point of beginning. The  
 15 schedule of dollar amounts shall range upward in equal \$1,000 intervals  
 16 from the point of beginning to and including an amount that is equal to the  
 17 amount of the AVPP of the school district with the highest AVPP of all  
 18 school districts and shall range downward in equal \$1,000 intervals from  
 19 the point of beginning to and including an amount that is equal to the  
 20 amount of the AVPP of the school district with the lowest AVPP of all  
 21 school districts;

22 (4) (D) determine a state aid percentage factor for each school district  
 23 by assigning a state aid computation percentage to the amount of the  
 24 median AVPP shown on the schedule, decreasing the state aid computation  
 25 percentage assigned to the amount of the median AVPP by one percentage  
 26 point for each \$1,000 interval above the amount of the median AVPP, and  
 27 increasing the state aid computation percentage assigned to the amount of  
 28 the median AVPP by one percentage point for each \$1,000 interval below  
 29 the amount of the median AVPP. Except as provided by K.S.A. 2014 Supp.  
 30 75-2319c, and amendments thereto, the state aid percentage factor of a  
 31 school district is the percentage assigned to the schedule amount that is  
 32 equal to the amount of the AVPP of the school district. The state aid  
 33 percentage factor of a school district shall not exceed 100%. The state aid  
 34 computation percentage is 5% ~~for contractual bond obligations incurred by  
 35 a school district prior to the effective date of this act, and 25% for  
 36 contractual bond obligations incurred by a school district on or after the  
 37 effective date of this act;~~

38 (5) (E) determine the amount of payments ~~in the aggregate that a  
 39 school district is obligated to make from its bond and interest fund and, of  
 40 such amount, compute the amount attributable to contractual bond  
 41 obligations incurred by the school district prior to the effective date of this  
 42 act and the amount attributable to contractual bond obligations incurred by  
 43 the school district on or after the effective date of this act~~ *general*

1 obligation bonds approved for issuance at an election held prior to July 1,  
2 2015;

3 ~~(6) (F) multiply each of the amounts the amount~~ computed under ~~(5)~~  
4 subsection (b)(1)(E) by the applicable state aid percentage factor; ~~and~~

5 ~~(7) add the products obtained under (6). The amount of the sum is the~~  
6 amount of payment the school district is entitled to receive from the school  
7 district capital improvements fund in the school year.

8 (2) For general obligation bonds approved for issuance at an  
9 election held on or after July 1, 2015, the state board of education shall:

10 (A) Determine the amount of the assessed valuation per pupil (AVPP)  
11 of each school district in the state and round such amount to the nearest  
12 \$1,000. The rounded amount is the AVPP of a school district for the  
13 purposes of this section;

14 (B) determine the median AVPP of all school districts;

15 (C) prepare a schedule of dollar amounts using the amount of the  
16 median AVPP of all school districts as the point of beginning. The  
17 schedule of dollar amounts shall range upward in equal \$1,000 intervals  
18 from the point of beginning to and including an amount that is equal to the  
19 amount of the AVPP of the school district with the highest AVPP of all  
20 school districts and shall range downward in equal \$1,000 intervals from  
21 the point of beginning to and including an amount that is equal to the  
22 amount of the AVPP of the school district with the lowest AVPP of all  
23 school districts;

24 (D) determine a state aid percentage factor for each school district  
25 by assigning a state aid computation percentage to the amount of the  
26 median AVPP shown on the schedule, decreasing the state aid  
27 computation percentage assigned to the amount of the median AVPP by  
28 one percentage point for each \$1,000 interval above the amount of the  
29 median AVPP, and increasing the state aid computation percentage  
30 assigned to the amount of the median AVPP by one percentage point for  
31 each \$1,000 interval below the amount of the median AVPP. Except as  
32 provided by K.S.A. 2014 Supp. 75-2319c, and amendments thereto, the  
33 state aid percentage factor of a school district is the percentage assigned  
34 to the schedule amount that is equal to the amount of the AVPP of the  
35 school district. The state aid percentage factor of a school district shall  
36 not exceed 100%. The state aid computation percentage is 25%;

37 (E) determine the amount of payments that a school district is  
38 obligated to make from its bond and interest fund attributable to general  
39 obligation bonds approved for issuance at an election held on or after July  
40 1, 2015;

41 (F) multiply the amounts computed under subsection (b)(2)(E) by the  
42 applicable state aid percentage factor; and

43 (G) multiply the amount calculated under subsection (b)(2)(F) by the

1 *percentage certified by the school district bond project review board*  
2 *pursuant to section 22, and amendments thereto.*

3 (3) *The sum of the amount determined under subsection (b)(1)(F) and*  
4 *the amount determined under subsection (b)(2)(G) is the amount of*  
5 *payment the school district is entitled to receive from the school district*  
6 *capital improvements fund in the school year.*

7 (c) The state board of education shall certify to the director of  
8 accounts and reports the entitlements of school districts determined under  
9 the provisions of subsection (b), and an amount equal thereto shall be  
10 transferred by the director from the state general fund to the school district  
11 capital improvements fund for distribution to school districts. All transfers  
12 made in accordance with the provisions of this subsection shall be  
13 considered to be demand transfers from the state general fund, except that  
14 all such transfers during the fiscal years ending June 30, 2013, June 30,  
15 2014, June 30, 2015, and June 30, 2016, shall be considered to be revenue  
16 transfers from the state general fund.

17 (d) Payments from the school district capital improvements fund shall  
18 be distributed to school districts at times determined by the state board of  
19 education to be necessary to assist school districts in making scheduled  
20 payments pursuant to contractual bond obligations. The state board of  
21 education shall certify to the director of accounts and reports the amount  
22 due each school district entitled to payment from the fund, and the director  
23 of accounts and reports shall draw a warrant on the state treasurer payable  
24 to the treasurer of the school district. Upon receipt of the warrant, the  
25 treasurer of the school district shall credit the amount thereof to the bond  
26 and interest fund of the school district to be used for the purposes of such  
27 fund.

28 (e) The provisions of this section apply only to contractual  
29 obligations incurred by school districts pursuant to general obligation  
30 bonds issued upon approval of a majority of the qualified electors of the  
31 school district voting at an election upon the question of the issuance of  
32 such bonds.

33 (f) Amounts transferred to the capital improvements fund of a school  
34 district as authorized by K.S.A. 72-6433, and amendments thereto, shall  
35 not be included in the computation when determining the amount of state  
36 aid to which a district is entitled to receive under this section.

37 Sec. 45. From and after July 1, 2015, K.S.A. 2014 Supp. 79-201x is  
38 hereby amended to read as follows: 79-201x. For taxable years ~~2013~~ 2015  
39 and ~~2014~~ 2016, the following described property, to the extent herein  
40 specified, shall be and is hereby exempt from the property tax levied  
41 pursuant to the provisions of K.S.A. 72-6431 *or section 8*, and  
42 amendments thereto: Property used for residential purposes to the extent of  
43 \$20,000 of its appraised valuation.

1 Sec. 46. From and after July 1, 2015, K.S.A. 2014 Supp. 79-213 is  
2 hereby amended to read as follows: 79-213. (a) Any property owner  
3 requesting an exemption from the payment of ad valorem property taxes  
4 assessed, or to be assessed, against their property shall be required to file  
5 an initial request for exemption, on forms approved by the state ~~court~~  
6 *board* of tax appeals and provided by the county appraiser.

7 (b) The initial exemption request shall identify the property for which  
8 the exemption is requested and state, in detail, the legal and factual basis  
9 for the exemption claimed.

10 (c) The request for exemption shall be filed with the county appraiser  
11 of the county where such property is principally located.

12 (d) After a review of the exemption request, and after a preliminary  
13 examination of the facts as alleged, the county appraiser shall recommend  
14 that the exemption request either be granted or denied, and, if necessary,  
15 that a hearing be held. If a denial is recommended, a statement of the  
16 controlling facts and law relied upon shall be included on the form.

17 (e) The county appraiser, after making such written recommendation,  
18 shall file the request for exemption and the recommendations of the county  
19 appraiser with the state ~~court~~ *board* of tax appeals. With regard to a request  
20 for exemption from property tax pursuant to the provisions of K.S.A. 79-  
21 201g and 82a-409, and amendments thereto, not filed with the ~~court~~ *board*  
22 of tax appeals by the county appraiser on or before the effective date of  
23 this act, if the county appraiser recommends the exemption request be  
24 granted, the exemption shall be provided in the amount recommended by  
25 the county appraiser and the county appraiser shall not file the request for  
26 exemption and recommendations of the county appraiser with the state  
27 ~~court~~ *board* of tax appeals. The county clerk or county assessor shall  
28 annually make such adjustment in the taxes levied against the real property  
29 as the owner may be entitled to receive under the provisions of K.S.A. 79-  
30 201g, and amendments thereto, as recommended by the county appraiser,  
31 beginning with the first period, following the date of issue of the certificate  
32 of completion on which taxes are regularly levied, and during the years  
33 which the landowner is entitled to such adjustment.

34 (f) Upon receipt of the request for exemption, the ~~court~~ *board* shall  
35 docket the same and notify the applicant and the county appraiser of such  
36 fact.

37 (g) After examination of the request for exemption and the county  
38 appraiser's recommendation related thereto, the ~~court~~ *board* may fix a time  
39 and place for hearing, and shall notify the applicant and the county  
40 appraiser of the time and place so fixed. A request for exemption pursuant  
41 to: (1) Section 13 of article 11 of the constitution of the state of Kansas; or  
42 (2) K.S.A. 79-201a *Second*, and amendments thereto, for property  
43 constructed or purchased, in whole or in part, with the proceeds of revenue

1 bonds under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and  
2 amendments thereto, prepared in accordance with instructions and  
3 assistance which shall be provided by the department of commerce, shall  
4 be deemed approved unless scheduled for hearing within 30 days after the  
5 date of receipt of all required information and data relating to the request  
6 for exemption, and such hearing shall be conducted within 90 days after  
7 such date. Such time periods shall be determined without regard to any  
8 extension or continuance allowed to either party to such request. In any  
9 case where a party to such request for exemption requests a hearing  
10 thereon, the same shall be granted. Hearings shall be conducted in  
11 accordance with the provisions of the Kansas administrative procedure act.  
12 In all instances where the ~~court~~ board sets a request for exemption for  
13 hearing, the county shall be represented by its county attorney or county  
14 counselor.

15 (h) Except as otherwise provided by subsection (g), in the event of a  
16 hearing, the same shall be originally set not later than 90 days after the  
17 filing of the request for exemption with the ~~court~~ board.

18 (i) During the pendency of a request for exemption, no person, firm,  
19 unincorporated association, company or corporation charged with real  
20 estate or personal property taxes pursuant to K.S.A. 79-2004 and 79-  
21 2004a, and amendments thereto, on the tax books in the hands of the  
22 county treasurer shall be required to pay the tax from the date the request  
23 is filed with the county appraiser until the expiration of 30 days after the  
24 ~~court~~ board issued its order thereon and the same becomes a final order. In  
25 the event that taxes have been assessed against the subject property, no  
26 interest shall accrue on any unpaid tax for the year or years in question nor  
27 shall the unpaid tax be considered delinquent from the date the request is  
28 filed with the county appraiser until the expiration of 30 days after the  
29 ~~court~~ board issued its order thereon. In the event the ~~court~~ board  
30 determines an application for exemption is without merit and filed in bad  
31 faith to delay the due date of the tax, the tax shall be considered delinquent  
32 as of the date the tax would have been due pursuant to K.S.A. 79-2004 and  
33 79-2004a, and amendments thereto, and interest shall accrue as prescribed  
34 therein.

35 (j) In the event the ~~court~~ board grants the initial request for  
36 exemption, the same shall be effective beginning with the date of first  
37 exempt use except that, with respect to property the construction of which  
38 commenced not to exceed 24 months prior to the date of first exempt use,  
39 the same shall be effective beginning with the date of commencement of  
40 construction.

41 (k) In conjunction with its authority to grant exemptions, the ~~court~~  
42 board shall have the authority to abate all unpaid taxes that have accrued  
43 from and since the effective date of the exemption. In the event that taxes

1 have been paid during the period where the subject property has been  
2 determined to be exempt, the ~~court~~ board shall have the authority to order  
3 a refund of taxes for the year immediately preceding the year in which the  
4 exemption application is filed in accordance with subsection (a).

5 (1) The provisions of this section shall not apply to: (1) Farm  
6 machinery and equipment exempted from ad valorem taxation by K.S.A.  
7 79-201j, and amendments thereto; (2) personal property exempted from ad  
8 valorem taxation by K.S.A. 79-215, and amendments thereto; (3) wearing  
9 apparel, household goods and personal effects exempted from ad valorem  
10 taxation by K.S.A. 79-201c, and amendments thereto; (4) livestock; (5) all  
11 property exempted from ad valorem taxation by K.S.A. 79-201d, and  
12 amendments thereto; (6) merchants' and manufacturers' inventories  
13 exempted from ad valorem taxation by K.S.A. 79-201m, and amendments  
14 thereto; (7) grain exempted from ad valorem taxation by K.S.A. 79-201n,  
15 and amendments thereto; (8) property exempted from ad valorem taxation  
16 by K.S.A. 79-201a *Seventeenth*, and amendments thereto, including all  
17 property previously acquired by the secretary of transportation or a  
18 predecessor in interest, which is used in the administration, construction,  
19 maintenance or operation of the state system of highways. The secretary of  
20 transportation shall at the time of acquisition of property notify the county  
21 appraiser in the county in which the property is located that the acquisition  
22 occurred and provide a legal description of the property acquired; (9)  
23 property exempted from ad valorem taxation by K.S.A. 79-201a *Ninth*,  
24 and amendments thereto, including all property previously acquired by the  
25 Kansas turnpike authority which is used in the administration,  
26 construction, maintenance or operation of the Kansas turnpike. The Kansas  
27 turnpike authority shall at the time of acquisition of property notify the  
28 county appraiser in the county in which the property is located that the  
29 acquisition occurred and provide a legal description of the property  
30 acquired; (10) aquaculture machinery and equipment exempted from ad  
31 valorem taxation by K.S.A. 79-201j, and amendments thereto. As used in  
32 this section, "aquaculture" has the same meaning ascribed thereto by  
33 K.S.A. 47-1901, and amendments thereto; (11) Christmas tree machinery  
34 and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and  
35 amendments thereto; (12) property used exclusively by the state or any  
36 municipality or political subdivision of the state for right-of-way purposes.  
37 The state agency or the governing body of the municipality or political  
38 subdivision shall at the time of acquisition of property for right-of-way  
39 purposes notify the county appraiser in the county in which the property is  
40 located that the acquisition occurred and provide a legal description of the  
41 property acquired; (13) machinery, equipment, materials and supplies  
42 exempted from ad valorem taxation by K.S.A. 79-201w, and amendments  
43 thereto; (14) vehicles owned by the state or by any political or taxing

1 subdivision thereof and used exclusively for governmental purposes; (15)  
2 property used for residential purposes which is exempted pursuant to  
3 K.S.A. 79-201x, *and amendments thereto*, from the property tax levied  
4 pursuant to K.S.A. 72-6431 *or section 8*, and amendments thereto; (16)  
5 from and after July 1, 1998, vehicles which are owned by an organization  
6 having as one of its purposes the assistance by the provision of transit  
7 services to the elderly and to disabled persons and which are exempted  
8 pursuant to K.S.A. 79-201 *Ninth*; (17) from and after July 1, 1998, motor  
9 vehicles exempted from taxation by ~~subsection (e) of~~ K.S.A. 79-5107(e),  
10 and amendments thereto; (18) commercial and industrial machinery and  
11 equipment exempted from property or ad valorem taxation by K.S.A. 2014  
12 Supp. 79-223, and amendments thereto; (19) telecommunications  
13 machinery and equipment and railroad machinery and equipment  
14 exempted from property or ad valorem taxation by K.S.A. 2014 Supp. 79-  
15 224, and amendments thereto; and (20) property exempted from property  
16 or ad valorem taxation by K.S.A. 2014 Supp. 79-234, and amendments  
17 thereto.

18 (m) The provisions of this section shall apply to property exempt  
19 pursuant to the provisions of section 13 of article 11 of the constitution of  
20 the state of Kansas.

21 (n) The provisions of subsection (k) as amended by this act shall be  
22 applicable to all exemption applications filed in accordance with  
23 subsection (a) after December 31, 2001.

24 Sec. 47. From and after July 1, 2015, K.S.A. 79-2001 is hereby  
25 amended to read as follows: 79-2001. (a) As soon as the county treasurer  
26 receives the tax roll of the county, the treasurer shall enter in a column  
27 opposite the description of each tract or parcel of land the amount of  
28 unpaid taxes and the date of unredeemed sales, if any, for previous years  
29 on such land. The treasurer shall cause a notice to be published in the  
30 official county paper once each week for three consecutive weeks, stating  
31 in the notice the amount of taxes charged for state, county, township,  
32 school, city or other purposes for that year, on each \$1,000 of valuation.

33 (b) Each year after receipt of the tax roll from the county clerk and  
34 before December 15, the treasurer shall mail to each taxpayer, as shown by  
35 the rolls, a tax statement which indicates the taxing unit, assessed value of  
36 real and personal property, the mill levy and tax due. In addition, with  
37 respect to land devoted to agricultural use, such statement shall indicate  
38 the acreage and description of each parcel of such land. The tax statement  
39 shall also indicate separately each parcel of real property which is  
40 separately classified for property tax purposes. The county appraiser shall  
41 provide the information necessary for the county treasurer to comply with  
42 the provisions of this section. The tax statement also may include the  
43 intangible tax due the county. All items may be on one statement or may

1 be shown on separate statements and may be on a form prescribed by the  
2 county treasurer. The statement shall be mailed to the last known address  
3 of the taxpayer or to a designee authorized by the taxpayer to accept the  
4 tax statement, if the designee has an interest in receiving the statement.  
5 When any statement is returned to the county treasurer for failure to find  
6 the addressee, the treasurer shall make a diligent effort to find a  
7 forwarding address of the taxpayer and mail the statement to the new  
8 address. All tax statements mailed pursuant to this section shall be mailed  
9 by first-class mail. The requirement for mailing a tax statement shall  
10 extend only to the initial statement required to be mailed in each year and  
11 to any follow-up required by this section.

12 (c) For tax year 1998, and all tax years thereafter, after receipt of the  
13 tax roll from the county clerk and before December 15, the treasurer shall  
14 mail to each taxpayer, as shown by the tax rolls, a tax information form  
15 which indicates the taxing unit, assessed value of real property for the  
16 current and next preceding taxable year, the mill levy for the current and  
17 next preceding taxable year and, in the case of unified school districts, the  
18 mill levy required by K.S.A. 72-6431 *or section 8*, and amendments  
19 thereto, shall be separately indicated, the tax due and an itemization of  
20 each taxing unit's mill levy for the current and next preceding taxable year  
21 and the percentage change in the amount of revenue produced therefrom,  
22 if any. In addition, with respect to land devoted to agricultural use, such  
23 form shall indicate the acreage and description of each parcel of such land.  
24 The tax information form shall also indicate separately each parcel of real  
25 property which is separately classified for property tax purposes. The  
26 county appraiser shall provide the information necessary for the county  
27 treasurer to comply with the provisions of this section. The tax  
28 information form may be separate from the tax statement or a part of the  
29 tax statement. The tax information form shall be in a format prescribed by  
30 the director of property valuation. The tax information form shall be  
31 mailed to the last known address of the taxpayer. When a tax information  
32 form is returned to the county treasurer for failure to find the addressee,  
33 the treasurer shall make a diligent effort to find a forwarding address of the  
34 taxpayer and mail the tax information form to the new address. All tax  
35 information forms mailed pursuant to this section shall be mailed by first  
36 class mail.

37 Sec. 48. From and after July 1, 2015, K.S.A. 2014 Supp. 79-2925b is  
38 hereby amended to read as follows: 79-2925b. (a) Without a majority vote  
39 so providing, the governing body of any municipality shall not approve  
40 any appropriation or budget, as the case requires, which may be funded by  
41 revenue produced from property taxes, and which provides for funding  
42 with such revenue in an amount exceeding that of the next preceding year,  
43 adjusted to reflect changes in the consumer price index for all urban

1 consumers as published by the United States department of labor for the  
2 preceding calendar year. If the total tangible property valuation in any  
3 municipality increases from the next preceding year due to increases in the  
4 assessed valuation of existing tangible property and such increase exceeds  
5 changes in the consumer price index, the governing body shall lower the  
6 amount of ad valorem tax to be levied to the amount of ad valorem tax  
7 levied in the next preceding year, adjusted to reflect changes in the  
8 consumer price index. This subsection shall not apply to ad valorem taxes  
9 levied under K.S.A. 72-6431, 76-6b01 ~~and~~, 76-6b04 *and section 8*, and  
10 amendments thereto, and any other ad valorem tax levy which was  
11 previously approved by the voters of such municipality. Notwithstanding  
12 the requirements of this subsection, nothing herein shall prohibit a  
13 municipality from increasing the amount of ad valorem tax to be levied if  
14 the municipality approves the increase with a majority vote of the  
15 governing body and publishes such vote as provided in subsection (c).

16 (b) Revenue that, in the current year, is produced and attributable to  
17 the taxation of:

- 18 (1) New improvements to real property;
- 19 (2) increased personal property valuation, other than increased  
20 valuation of oil and gas leaseholds and mobile homes;
- 21 (3) property located within added jurisdictional territory; or
- 22 (4) property which has changed in use shall not be considered when  
23 determining whether revenue produced from property has increased from  
24 the next preceding year.

25 (c) In the event the governing body votes to approve any  
26 appropriation or budget, as the case requires, which may be funded by  
27 revenue produced from property taxes, and which provides for funding  
28 with such revenue in an amount exceeding that of the next preceding year  
29 as provided in subsection (a), notice of such vote shall be published in the  
30 official county newspaper of the county where such municipality is  
31 located.

32 (d) The provisions of this section shall be applicable to all fiscal and  
33 budget years commencing on and after the effective date of this act.

34 (e) The provisions of this section shall not apply to revenue received  
35 from property tax levied for the sole purpose of repayment of the principal  
36 of and interest upon bonded indebtedness, temporary notes and no-fund  
37 warrants.

38 (f) For purposes of this section, "municipality" means any political  
39 subdivision of the state which levies an ad valorem tax on property and  
40 includes, but is not limited to, any county, township, municipal university,  
41 school district, community college, drainage district or other taxing  
42 district. "Municipality" shall not include any such political subdivision or  
43 taxing district which receives \$1,000 or less in revenue from property

1 taxes in the current year.

2 Sec. 49. From and after July 1, 2015, K.S.A. 79-5105 is hereby  
3 amended to read as follows: 79-5105. (a) A tax is hereby levied upon every  
4 motor vehicle, as the same is defined by K.S.A. 79-5101, and amendments  
5 thereto, in an amount which shall be determined in the manner hereinafter  
6 prescribed, except that: (1) (A) For 1995, the tax on any motorcycle shall  
7 not be less than \$6 and the tax on any other motor vehicle shall not be less  
8 than \$12; and (B) the tax on each motor vehicle the age of which is 15  
9 years or older shall not be more than \$12; and (2) for 1996, and each year  
10 thereafter: (A) The tax on any motorcycle shall not be less than \$12 and  
11 the tax on any other motor vehicle shall not be less than \$24, except as  
12 otherwise provided by clause (B) and (C); (B) the tax on any motorcycle  
13 the model year of which is 1980 or earlier shall be \$6 and the tax on any  
14 other motor vehicle the model year of which is 1980 or earlier shall be  
15 \$12; and (C) if the tax on any motorcycle in 1995 was more than \$6 but  
16 less than \$12, the tax shall be determined for 1996 and each year thereafter  
17 in the manner hereinafter prescribed but shall not be less than \$6, and if  
18 the tax on any other motor vehicle in 1995 was more than \$12 but less than  
19 \$24, the tax shall be determined for 1996 and each year thereafter in the  
20 manner hereinafter prescribed but shall not be less than \$12.

21 (b) The amount of such tax on a motor vehicle shall be computed by:  
22 (1) Determining the amount representing the midpoint of the values  
23 included within the class in which such motor vehicle is classified under  
24 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the  
25 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or  
26 portion thereof by which the trade-in value of the vehicle exceeds \$22,000;  
27 (2) (A) if the model year of the motor vehicle is a year other than the year  
28 for which the tax is levied, by reducing such midpoint amount by an  
29 amount equal to 16% in 1995, and all years prior thereto, and 15% in  
30 1996, and all years thereafter, of: (A) The remaining balance for each year  
31 of difference between the model year of the motor vehicle and the year for  
32 which the tax is levied if the model year of the motor vehicle is 1981 or a  
33 later year; or (B) the remaining balance for each year of difference  
34 between the year 1980 and the year for which the tax is levied if the model  
35 year of the motor vehicle is 1980 or any year prior thereto; (3) by  
36 multiplying the amount determined after application of ~~clause~~ *paragraph*  
37 (2) above by 30% during calendar year 1995, 28.5% during the calendar  
38 year 1996, 26.5% during the calendar year 1997, 24.5% during the  
39 calendar year 1998, 22.5% during the calendar year 1999, and 20% during  
40 all calendar years thereafter, which shall constitute the taxable value of the  
41 motor vehicle; and (4) by multiplying the taxable value of the motor  
42 vehicle produced under ~~clause~~ *paragraph* (3) above by the county average  
43 tax rate.

1 (c) The "county average tax rate" means the total amount of general  
2 property taxes levied within the county by the state, county and all other  
3 taxing subdivisions levying such taxes within such county in the second  
4 calendar year before the calendar year in which the owner's full  
5 registration year begins divided by the total assessed tangible valuation of  
6 property within such county as of November 1 of such second calendar  
7 year before the calendar year in which the owner's full registration year  
8 begins as certified by the secretary of revenue, except that: ~~(1) As of~~  
9 ~~November 1, 1994, such rate shall be computed without regard to 11.429%~~  
10 ~~of the general property taxes levied by school districts pursuant to K.S.A.~~  
11 ~~72-6431, and amendments thereto; (2) as of November 1, 1995, such rate~~  
12 ~~shall be computed without regard to 31.429% of the general property taxes~~  
13 ~~levied by school districts pursuant to K.S.A. 72-6431, and amendments~~  
14 ~~thereto; (3) as of November 1, 1996, such rate shall be computed without~~  
15 ~~regard to 54.286% of the general property taxes levied by school districts~~  
16 ~~pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of November~~  
17 ~~1, 1997, such rate shall be computed without regard to 70.36% of the~~  
18 ~~general property taxes levied by school districts pursuant to K.S.A. 72-~~  
19 ~~6431, and amendments thereto; and (5) as of November 1, 1998, and such~~  
20 ~~date in all years thereafter, such rate shall be computed without regard to~~  
21 ~~the general property taxes levied by school districts pursuant to K.S.A. 72-~~  
22 ~~6431 or section 8, and amendments thereto.~~

23 Sec. 50. From and after July 1, 2015, K.S.A. 12-1677, 12-1775a, 72-  
24 1414, 72-6757, 72-8230, 72-8233, 72-8236, 75-1120a, 79-2001 and 79-  
25 5105 and K.S.A. 2014 Supp. 10-1116a, 12-1770a, 72-1398, 72-1923, 72-  
26 64b01, 72-64c05, 72-67,115, 72-8187, 72-8251, 72-8316, 74-8925, 74-  
27 99b43, 75-2319, 79-201x, 79-213, 79-213f and 79-2925b are hereby  
28 repealed.

29 Sec. 51. This act shall take effect and be in force from and after its  
30 publication in the Kansas register.