

SENATE BILL No. 514

By Committee on Ways and Means

3-22

1 AN ACT concerning education; relating to the classroom learning assuring
2 student success act; relating to tax levies for ancillary school facilities;
3 amending K.S.A. 2015 Supp. 72-6474 and repealing the existing
4 section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2015 Supp. 72-6474 is hereby amended to read as
8 follows: 72-6474. (a) The board of any school district to which the
9 provisions of this subsection apply may levy an ad valorem tax on the
10 taxable tangible property of the school district for school years 2015-2016
11 and 2016-2017 in an amount not to exceed the amount authorized by the
12 state court of tax appeals for school year 2014-2015 pursuant to K.S.A. 72-
13 6441, prior to its repeal, for the purpose set forth in K.S.A. 72-6441, prior
14 to its repeal. The provisions of this subsection apply to any school district
15 that imposed a levy pursuant to K.S.A. 72-6441, prior to its repeal, for
16 school year 2014-2015.

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

32 (c) The state board of tax appeals shall certify to the state board of
33 education the amount authorized to be produced by the levy of a tax under
34 subsection (a). The state board of tax appeals may adopt rules and
35 regulations necessary to effectuate the provisions of this section, including
36 rules and regulations relating to the evidence required in support of a

1 school district's claim that the costs attributable to commencing operation
2 of one or more new school facilities are in excess of the amount that is
3 financed from any other source provided by law for such purpose.

4 (d) The board of any school district that has levied an ad valorem tax
5 on the taxable tangible property of the school district each year for a
6 period of two years under authority of subsection (b) may continue to levy
7 such tax under authority of this subsection each year for an additional
8 period of time not to exceed six years in an amount not to exceed the
9 amount computed by the state board of education as provided in this
10 subsection if the board of education of the school district determines that
11 the costs attributable to commencing operation of one or more new school
12 facilities are significantly greater than the costs attributable to the
13 operation of other school facilities in the school district. The tax authorized
14 under this subsection may be levied at a rate which will produce an
15 amount that is not greater than the amount computed by the state board of
16 education as provided in this subsection. In computing such amount, the
17 state board shall:

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

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

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

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

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

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

41 (7) compute 15% of the amount of the sum obtained under subsection
42 (d)(1), which computed amount is the amount the school district may levy
43 in the sixth year of the six-year period for which the school district may

1 levy a tax under authority of this subsection.

2 (e) The proceeds from any tax levied by a school district under
3 authority of this section shall be remitted to the state treasurer in
4 accordance with the provisions of K.S.A. 75-4215, and amendments
5 thereto. Upon receipt of each such remittance, the state treasurer shall
6 deposit the entire amount in the state treasury and shall credit the same to
7 the state school finance fund. All moneys remitted to the state treasurer
8 pursuant to this subsection shall be used for paying a portion of the costs
9 of operating and maintaining public schools in partial fulfillment of the
10 constitutional obligation of the legislature to finance the educational
11 interests of the state.

12 (f) The provisions of this section shall be effective from and after July
13 1, 2015, through June 30, 2017.

14 Sec. 2. K.S.A. 2015 Supp. 72-6474 is hereby repealed.

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