

SENATE BILL No. 146

By Committee on Assessment and Taxation

2-2

1 AN ACT concerning property taxation; authorizing continuation of
2 statewide levy for schools, **limitation on exemption for certain**
3 **property** and exemption of portion of residential property therefrom;
4 amending K.S.A. 2016 Supp. 72-6470 and 79-201x and repealing the
5 existing sections.

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

8 ***New Section 1. No ad valorem tax exemption for real or personal***
9 ***property granted after the effective date of this act by any governing***
10 ***body of any city or the board of county commissioners of any county***
11 ***pursuant to the provisions of either: (a) Section 13 of article 11 of the***
12 ***constitution of the state of Kansas; or (b) K.S.A. 12-1740 et seq. and 79-***
13 ***201a Second, and amendments thereto, for any property constructed or***
14 ***purchased with the proceeds of revenue bonds shall be deemed to***
15 ***exempt any such property from the ad valorem property tax levied by or***
16 ***on behalf of a school district.***

17 ~~Section 1.~~ **Sec. 2.** K.S.A. 2016 Supp. 72-6470 is hereby amended to
18 read as follows: 72-6470. (a) The board of education of each school
19 district shall levy an ad valorem tax upon the taxable tangible property of
20 the district at a rate of 20 mills in school year ~~2015-2016~~ 2017-2018 and
21 school year ~~2016-2017~~ 2018-2019 for the purpose of:

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

25 (2) with respect to any redevelopment district established prior to July
26 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a
27 portion of the principal and interest on bonds issued by cities under
28 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
29 redevelopment projects upon property located within the district.

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

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

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

7 (e) The provisions of this section shall be effective from and after
8 July 1, 2015, through June 30, ~~2017~~ 2019.

9 ~~Sec.-2:~~ 3. K.S.A. 2016 Supp. 79-201x is hereby amended to read as
10 follows: 79-201x. For taxable years ~~2015~~ 2017 and ~~2016~~ 2018, the
11 following described property, to the extent herein specified, shall be and is
12 hereby exempt from the property tax levied pursuant to the provisions of
13 K.S.A. 2016 Supp. 72-6470, and amendments thereto: Property used for
14 residential purposes to the extent of \$20,000 of its appraised valuation.

15 ~~Sec.-3:~~ 4. K.S.A. 2016 Supp. 72-6470 and 79-201x are hereby
16 repealed.

17 ~~Sec.-4:~~ 5. This act shall take effect and be in force from and after its
18 publication in the statute book.