

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 11, 2024  
Subject: Senate Bill No. 196

**Summary**

Senate Bill No. 196 relates to taxation and would reinstate transfers to the local ad valorem tax reduction fund (LAVTRF).

The bill was introduced in the 2023 session to amend K.S.A. 2022 Supp. 79-2959 to reinstate making transfers from the state general fund to the local ad valorem tax reduction fund (LAVTRF) after fiscal year 2023 in the aggregate amount of 3.63% of the total retail sales and compensating use taxes credited to the state general fund during the preceding calendar year.

The statute was amended in 2023. See L. 2023, ch. 82, § 182; May 8. Current law provides for no transfers during state fiscal years 2023, 2024 and 2025 and for two transfers of \$27,000,000 each during fiscal year 2026 and all fiscal years thereafter.

The bill would take effect from and after its publication in the statute book.