

**SENATE BILL No. 309**

By Committee on Ways and Means

3-9

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1 AN ACT concerning cities and counties; relating to reductions in local  
2 retailers' sales and compensating use tax revenues; local extraordinary  
3 needs grants; creating the fixing instant revenue shock for taxpayers  
4 fund and local extraordinary needs fund; authorizing certain transfers to  
5 and payments from such funds; establishing the joint committee on  
6 local extraordinary needs grants; providing powers, duties and  
7 restrictions in reviewing and approving capital expenditure project  
8 grants by such joint committee; abolishing the local ad valorem tax  
9 reduction fund; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556,  
10 79-1479 and 79-2965 and K.S.A. 2022 Supp. 74-8768 and repealing  
11 the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961  
12 and 79-2962 and K.S.A. 2022 Supp. 79-2959.  
13

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

15 New Section 1. (a) There is hereby created in the state treasury the  
16 fixing instant revenue shock for taxpayers fund. Such fund shall be  
17 administered by the state treasurer subject to the provisions of this section.  
18 All expenditures from the fixing instant revenue shock for taxpayers fund  
19 shall be made in accordance with appropriation acts upon warrants of the  
20 director of accounts and reports issued pursuant to vouchers approved by  
21 the state treasurer or the state treasurer's designee. All expenditures from  
22 the fixing instant revenue shock for taxpayers fund shall be for the  
23 purposes of restoring to cities and counties the local retailers' sales or  
24 compensating use tax revenue lost due to the enactment of legislation.

25 (b) On July 1, 2023, or as soon thereafter as moneys are available, the  
26 director of accounts and reports shall transfer \$220,000,000 from the state  
27 general fund to the fixing instant revenue shock for taxpayers fund.

28 (c) When legislation is enacted into law that reduces a city's or  
29 county's tax revenue collected under a local retailers' sales or  
30 compensating use tax imposed under the provisions of K.S.A. 12-187 et  
31 seq., and amendments thereto, the state director of taxation shall certify to  
32 the state treasurer the difference in the amount of such retailers' sales or  
33 compensating use tax revenue actually collected on behalf of such city or  
34 county during the 12-month period immediately preceding the effective  
35 date of such legislation and the amount of retailers' sales or compensating  
36 use tax revenue actually collected on behalf of such city or county during

1 the 12-month period immediately following the effective date of such  
2 legislation. Upon receipt of each such certification from the state director  
3 of taxation, the state treasurer shall notify the governing body of such city  
4 or county of such determination by the state director of taxation and shall  
5 require the governing body to certify that such governing body shall  
6 comply with the provisions of K.S.A. 2022 Supp. 79-2988, and  
7 amendments thereto, prior to receiving any moneys from the fixing instant  
8 revenue shock for taxpayers fund. Upon receipt of such certification from  
9 the governing body, the state treasurer shall pay from the fixing instant  
10 revenue shock for taxpayers fund to the appropriate city or county fund the  
11 amount determined by the state director of taxation to restore the local  
12 retailers' sales or compensating use tax revenue lost following the  
13 enactment of such legislation. The state treasurer shall transmit a copy of  
14 certification of each payment from the fixing instant revenue shock for  
15 taxpayers fund to the director of the budget and the director of legislative  
16 research.

17 (d) The state treasurer shall establish procedures to recapture moneys  
18 paid from the fixing instant revenue shock for taxpayers fund if a city or  
19 county is not complying with the provisions of K.S.A. 2022 Supp. 79-  
20 2988, and amendments thereto.

21 New Sec. 2. (a) There is hereby created in the state treasury the local  
22 extraordinary needs fund. Such fund shall be administered by the state  
23 treasurer subject to the provisions of this section. All expenditures from  
24 the local extraordinary needs fund shall be made in accordance with  
25 appropriation acts upon warrants of the director of accounts and reports  
26 issued pursuant to vouchers approved by the state treasurer or the state  
27 treasurer's designee. All expenditures from the local extraordinary needs  
28 fund shall be for the purpose of providing grants to cities and counties for  
29 capital expenditure projects approved by the joint committee on local  
30 extraordinary needs grants established in section 3, and amendments  
31 thereto.

32 (b) On July 1, 2023, or as soon thereafter as moneys are available, the  
33 director of accounts and reports shall transfer \$50,000,000 from the state  
34 general fund to the local extraordinary needs fund.

35 (c) A city or county may request a local extraordinary needs grant  
36 application from the state treasurer. The state treasurer shall send an  
37 application form to the requesting city or county. Such application form  
38 shall require that the governing body of such city or county certify that  
39 such governing body shall comply with the provisions of K.S.A. 2022  
40 Supp. 79-2988, and amendments thereto, prior to the state treasurer  
41 forwarding such application to the joint committee on local extraordinary  
42 needs grants established in section 3, and amendments thereto.

43 (d) Upon receipt of a grant approval from the joint committee on

1 local extraordinary needs grants in accordance with section 3, and  
2 amendments thereto, the state treasurer shall pay from the local  
3 extraordinary needs fund the amount of such grant to the appropriate fund  
4 of the city or county awarded such grant. The state treasurer shall transmit  
5 a copy of certification of each payment from the local extraordinary needs  
6 fund to the director of the budget and the director of legislative research.

7 New Sec. 3. (a) There is hereby established the joint committee on  
8 local extraordinary needs grants within the legislative branch of state  
9 government. Such joint committee shall be composed of five members of  
10 the senate and five members of the house of representatives. All senate  
11 members shall be appointed by the president of the senate. All  
12 representative members shall be appointed by the speaker of the house of  
13 representatives.

14 (b) All members of the joint committee on local extraordinary needs  
15 grants shall serve for terms ending on the first day of the regular session of  
16 the legislature in odd-numbered years. On and after the first day of the  
17 regular session of the legislature in odd-numbered years, the chairperson  
18 shall be a representative member selected by the speaker of the house of  
19 representatives and the vice chairperson shall be a senate member selected  
20 by the president of the senate. On and after the first day of the regular  
21 session of the legislature in even-numbered years, the chairperson shall be  
22 a senate member selected by the president of the senate and the vice  
23 chairperson shall be a representative member selected by the speaker of  
24 the house of representatives. Any vacancy on the joint committee shall be  
25 filled in the same manner in which the original appointment was made.

26 (c) A quorum of the joint committee on local extraordinary needs  
27 grants shall be a majority of the members appointed. The joint committee  
28 on local extraordinary needs grants shall meet at any time and at any place  
29 within the state on call of the chairperson. Members of the joint committee  
30 on local extraordinary needs grants shall receive compensation, travel  
31 expenses and subsistence expenses or allowances as provided in K.S.A.  
32 75-3212, and amendments thereto, when attending meetings of such joint  
33 committee authorized by the legislative coordinating council.

34 (d) The state treasurer shall forward all applications for grants from  
35 the local extraordinary needs fund received pursuant to section 2, and  
36 amendments thereto, to the joint committee on local extraordinary needs  
37 grants. The joint committee on local extraordinary needs grants shall  
38 review all such grant applications and, to aid in reviewing such grant  
39 applications, may adopt procedural guidelines subject to the requirements  
40 of this section.

41 (e) The joint committee on local extraordinary needs grants may  
42 approve grant requests from the local extraordinary needs fund, except that  
43 the joint committee shall not approve a grant for a single capital

1 expenditures project that exceeds \$2,000,000.

2 (f) The joint committee on local extraordinary needs grants shall  
3 transmit a copy of all grant approvals to the state treasurer for payment  
4 from the local extraordinary needs fund.

5 (g) The joint committee on local extraordinary needs grants may  
6 introduce legislation as it deems necessary in performing its functions.

7 New Sec. 4. On July 1, 2023:

8 (a) The director of accounts and reports shall transfer all moneys in  
9 the local ad valorem tax reduction fund to the state general fund;

10 (b) all liabilities of the local ad valorem tax reduction fund are hereby  
11 transferred to and imposed on the state general fund; and

12 (c) the local ad valorem tax reduction fund is hereby abolished.

13 Sec. 5. K.S.A. 65-163j is hereby amended to read as follows: 65-163j.

14 (a) The dedicated source of revenue for repayment of a loan to a  
15 municipality may include service charges, connection fees, special  
16 assessments, property taxes, grants or any other source of revenue lawfully  
17 available to the municipality for such purpose. In order to ensure  
18 repayment by municipalities of the amounts of loans provided under this  
19 act, the secretary, after consultation with the governing body of any  
20 municipality which receives a loan, may adopt charges to be levied against  
21 individuals and entities served by the project. Any such charges shall  
22 remain in effect until the total amount of the loan, and any interest thereon,  
23 has been repaid. The charges shall, insofar as is practicable, be equitably  
24 assessed and may be in the form of a surcharge to the existing charges of  
25 the municipality. The governing body of any municipality ~~which~~ that  
26 receives a loan under this act shall collect any charges established by the  
27 secretary and shall pay the moneys collected therefrom to the secretary in  
28 accordance with procedures established by the secretary.

29 ~~(b) Upon the failure of a municipality to meet the repayment terms  
30 and conditions of the agreement, the secretary may order the treasurer of  
31 the county in which the municipality is located to pay to the secretary such  
32 portion of the municipality's share of the local ad valorem tax reduction  
33 fund as may be necessary to meet the terms of the agreement,  
34 notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, and  
35 amendments thereto. Upon the issuance of such an order, the municipality  
36 shall not be required to make the tax levy reductions otherwise required by  
37 K.S.A. 79-2960 and 79-2961, and amendments thereto.~~

38 ~~(e)~~ Municipalities ~~which~~ that are provided with loans under this act  
39 shall maintain project accounts in accordance with generally accepted  
40 government accounting standards.

41 ~~(d)~~(c) Any loans received by a municipality under the provisions of  
42 this act shall be construed to be bonds for the purposes of K.S.A. 10-1116  
43 and 79-5028, and amendments thereto, and the amount of such loans shall

1 not be included within any limitation on the bonded indebtedness of the  
2 municipality.

3 Sec. 6. K.S.A. 65-3306 is hereby amended to read as follows: 65-  
4 3306. The secretary's annual request for appropriations to the water  
5 pollution control account shall be based on an estimate of the fiscal needs  
6 for the ensuing budget year, less any amounts received by the secretary  
7 from any public or private grants or contributions and moneys in such  
8 account shall be used solely for the purposes provided for by this act.  
9 Moneys allocated to a municipality shall be encumbered as an expenditure  
10 of this account upon the formal letting of a contract for the improvement  
11 notwithstanding the date on which actual payment is made of the state  
12 financial assistance. Any municipality may contribute moneys to the state  
13 water pollution control account. If there are no uncommitted or  
14 unencumbered moneys in the water pollution control account, any  
15 municipality applying for any water pollution control project as defined in  
16 K.S.A. 65-3302, *and amendments thereto*, shall, as a condition of such  
17 application, certify in writing to the secretary that a contribution in the  
18 amount of ~~twenty-five percent~~ (25%) of the eligible cost of such project  
19 will be made to the water pollution control account by such municipality  
20 prior to formal letting of a construction contract. Upon receipt by the  
21 secretary, each such contribution shall be retained in a subaccount of the  
22 water pollution control account for use solely in the project for which the  
23 municipality has made application.

24 ~~Notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, any~~  
25 ~~municipality applying for such a water pollution control project may make~~  
26 ~~such contribution from all or such part of its share of the local ad valorem~~  
27 ~~tax reduction fund as may be necessary for such purpose, and to the extent~~  
28 ~~such fund is pledged and used for such purpose the municipality shall not~~  
29 ~~be required to make the tax levy reductions otherwise required by K.S.A.~~  
30 ~~79-2960 and 79-2961. Taxes levied by any municipality by reason of its~~  
31 ~~failure to make such reduction in its levies shall not be subject to or be~~  
32 ~~considered in computing the aggregate limitation upon the levy of taxes by~~  
33 ~~such municipality under the provisions of K.S.A. 79-5003.~~

34 Sec. 7. K.S.A. 65-3327 is hereby amended to read as follows: 65-  
35 3327. (a) The dedicated source of revenue for repayment of the loans may  
36 include service charges, connection fees, special assessments, property  
37 taxes, grants or any other source of revenue lawfully available to the  
38 municipality for such purpose. In order to ensure repayment by  
39 municipalities of the amounts of loans provided under K.S.A. 65-3321  
40 through 65-3329, and amendments thereto, the secretary, after consultation  
41 with the governing body of any municipality ~~which~~ *that* receives a loan,  
42 may adopt charges to be levied against users of the project. Any such  
43 charges shall remain in effect until the total amount of the loan, and any

1 interest thereon, has been repaid. The charges shall, insofar as is  
2 practicable, be equitably assessed and may be in the form of a surcharge to  
3 the existing charges of the municipality. The governing body of any  
4 municipality ~~which~~ *that* receives a loan under K.S.A. 65-3321 through 65-  
5 3329, and amendments thereto, shall collect any charges established by the  
6 secretary and shall pay the moneys collected therefrom to the secretary in  
7 accordance with procedures established by the secretary.

8 ~~(b) Upon the failure of a municipality to meet the repayment terms~~  
9 ~~and conditions of the agreement, the secretary may order the treasurer of~~  
10 ~~the county in which the municipality is located to pay to the secretary such~~  
11 ~~portion of the municipality's share of the local ad valorem tax reduction~~  
12 ~~fund as may be necessary to meet the terms of the agreement,~~  
13 ~~notwithstanding the provisions of K.S.A. 79-2960 and 79-2961 and~~  
14 ~~amendments thereto. Upon the issuance of such an order, the municipality~~  
15 ~~shall not be required to make the tax levy reductions otherwise required by~~  
16 ~~K.S.A. 79-2960 and 79-2961 and amendments thereto.~~

17 ~~(e)~~ Municipalities ~~which~~ *that* are provided with loans under K.S.A.  
18 65-3321 through 65-3329, and amendments thereto, shall maintain project  
19 accounts in accordance with generally accepted government accounting  
20 standards.

21 ~~(d)~~*(c)* Municipalities ~~which~~ *that* receive a grant and an allowance  
22 under the federal act with respect to project costs for which a loan was  
23 provided under K.S.A. 65-3321 through 65-3329, and amendments  
24 thereto, shall promptly repay such loan to the extent of the allowance  
25 received under the federal act.

26 ~~(e)~~*(d)* Any loans received by a municipality under the provisions of  
27 K.S.A. 65-3321 through 65-3329, and amendments thereto, shall be  
28 construed to be bonds for the purposes of K.S.A. 10-1116 and 79-5028,  
29 and amendments thereto, and the amount of such loans shall not be  
30 included within any limitation on the bonded indebtedness of the  
31 municipality.

32 Sec. 8. K.S.A. 2022 Supp. 74-8768 is hereby amended to read as  
33 follows: 74-8768. (a) There is hereby created the expanded lottery act  
34 revenues fund in the state treasury. All expenditures and transfers from  
35 such fund shall be made in accordance with appropriation acts. All moneys  
36 credited to such fund shall be expended or transferred only for the  
37 purposes of reduction of state debt, state infrastructure improvements, the  
38 university engineering initiative act, reduction of local ad valorem tax ~~in~~  
39 ~~the same manner as provided for allocation of amounts in the local ad~~  
40 ~~valorem tax reduction fund~~ and reduction of the unfunded actuarial  
41 liability of the system attributable to the state of Kansas and participating  
42 employers under K.S.A. 74-4931, and amendments thereto, by the Kansas  
43 public employees retirement system.

1 (b) ~~On July 1, 2021, July 1, 2022,~~ July 1, 2023, July 1, 2024, July 1,  
2 2025, July 1, 2026, July 1, 2027, July 1, 2028, July 1, 2029, July 1, 2030,  
3 and July 1, 2031, or as soon thereafter such date as moneys are available,  
4 the first \$10,500,000 credited to the expanded lottery act revenues fund  
5 shall be transferred by the director of accounts and reports from the  
6 expanded lottery act revenues fund in one or more substantially equal  
7 amounts, to each of the following: The Kan-grow engineering fund – KU,  
8 Kan-grow engineering fund – KSU and Kan-grow engineering fund –  
9 WSU. Each such special revenue fund shall receive \$3,500,000 annually in  
10 each of such years. Commencing in fiscal year 2014, after such transfer  
11 has been made, 50% of the remaining moneys credited to the fund shall be  
12 transferred on a quarterly basis by the director of accounts and reports  
13 from the fund to the Kansas public employees retirement system fund to  
14 be applied to reduce the unfunded actuarial liability of the system  
15 attributable to the state of Kansas and participating employers under  
16 K.S.A. 74-4931 et seq., and amendments thereto, until the system as a  
17 whole attains an 80% funding ratio as certified by the board of trustees of  
18 the Kansas public employees retirement system.

19 Sec. 9. K.S.A. 75-2556 is hereby amended to read as follows: 75-  
20 2556. (a) The state librarian shall determine the amount of the grant-in-aid  
21 each eligible local public library is to receive based on the latest  
22 population census figures as certified by the division of the budget.

23 (b) Except as provided by subsection (d), no local public library shall  
24 be eligible for any state grants-in-aid if the total amount of the following  
25 paragraphs is less than the total amount produced from such sources for  
26 the same library for the previous year, based on the information contained  
27 in the official annual budgets of municipalities that are filed with the  
28 division of accounts and reports in accordance with K.S.A. 79-2930, and  
29 amendments thereto:

30 (1) The amount produced by the local ad valorem tax levies for the  
31 current year expenses for such library;

32 ~~(2) the amount of moneys received from the local ad valorem tax~~  
33 ~~reduction fund for current year expenses for such library;~~

34 ~~(3) the amount of moneys received from taxes levied upon motor~~  
35 ~~vehicles under the provisions of K.S.A. 79-5101 et seq., and amendments~~  
36 ~~thereto, for current year expenses for such library; and~~

37 ~~(4)(3) the amount of moneys received in the current year from~~  
38 ~~collections of unpaid local ad valorem tax levies for prior year expenses~~  
39 ~~for such library.~~

40 (c) Local public library districts in which the assessed valuation  
41 decreases shall remain eligible for state grants-in-aid so long as the ad  
42 valorem tax mill rate for the support of such library has not been reduced  
43 below the mill rate imposed for such purpose for the previous year.

1 (d) If a local public library fails to qualify for eligibility for any state  
2 grants-in-aid under subsection (b), the state librarian shall have the power  
3 to continue the eligibility of a local public library for any state grants-in-  
4 aid if the state librarian, after evaluation of all the circumstances,  
5 determines that the legislative intent for maintenance of local tax levy  
6 support for the on-going operations of the library is being met by the  
7 library district.

8 (e) The distribution so determined shall be apportioned and paid on  
9 February 15 of each year.

10 Sec. 10. K.S.A. 79-1479 is hereby amended to read as follows: 79-  
11 1479. (a) (1) On or before January 15, 1992, and quarterly thereafter, the  
12 county or district appraiser shall submit to the director of property  
13 valuation a progress report indicating actions taken during the preceding  
14 quarter calendar year to implement the appraisal of property in the county  
15 or district. Whenever the director of property valuation shall determine  
16 that any county has failed, neglected or refused to properly provide for the  
17 appraisal of property or the updating of the appraisals on an annual basis in  
18 substantial compliance with the provisions of law and the guidelines and  
19 timetables prescribed by the director, the director shall file with the state  
20 board of tax appeals a complaint stating the facts upon which the director  
21 has made the determination of noncompliance as provided by K.S.A. 79-  
22 1413a, and amendments thereto. If, as a result of such proceeding, the state  
23 board of tax appeals finds that the county is not in substantial compliance  
24 with the provisions of law and the guidelines and timetables of the director  
25 of property valuation providing for the appraisal of all property in the  
26 county or the updating of the appraisals on an annual basis, it shall order  
27 the immediate assumption of the duties of the office of county appraiser by  
28 the director of the division of property valuation until such time as the  
29 director of property valuation determines that the county is in substantial  
30 compliance with the provisions of law. In addition, the board shall order  
31 the state treasurer to withhold all or a portion of the county's entitlement to  
32 moneys from either or both of the local ad valorem tax reduction fund and  
33 the city and county and city revenue sharing fund for the year following  
34 the year in which the order is issued. Upon service of any such order on  
35 the board of county commissioners, the appraiser shall immediately  
36 deliver to the director of property valuation, or the director's designee, all  
37 books, records and papers pertaining to the appraiser's office.

38 (2) Any county for which the director of the division of property  
39 valuation is ordered by the state board of tax appeals to assume the  
40 responsibility and duties of the office of county appraiser shall reimburse  
41 the state for the actual costs incurred by the director of the division of  
42 property valuation in the assumption and carrying out of such  
43 responsibility and duties, including any contracting costs in the event it is



1 necessary for the director of property valuation to contract with private  
2 appraisal firms to carry out such responsibilities and duties.

3 (b) (1) On or before June 1 of each year, the director of property  
4 valuation shall review the appraisal of property in each county or district  
5 to determine if property within the county or district is being appraised or  
6 valued in accordance with the requirements of law. If the director  
7 determines the property in any county or district is not being appraised in  
8 accordance with the requirements of law, the director of property valuation  
9 shall notify the county or district appraiser and the board of county  
10 commissioners of any county or counties affected that the county has 30  
11 days within which to submit to the director a plan for bringing the  
12 appraisal of property within the county into compliance.

13 (2) If a plan is submitted and approved by the director the county or  
14 district shall proceed to implement the plan as submitted. The director  
15 shall continue to monitor the program to insure that the plan is  
16 implemented as submitted. If no plan is submitted or if the director does  
17 not approve the plan, the director shall petition the state board of tax  
18 appeals for a review of the plan or, if no plan is submitted, for authority for  
19 the division of property valuation to assume control of the appraisal  
20 program of the county and to proceed to bring the same into compliance  
21 with the requirements of law.

22 (3) If the state board of tax appeals approves the plan, the county or  
23 district appraiser shall proceed to implement the plan as submitted. If no  
24 plan has been submitted or the plan submitted is not approved, the board  
25 shall fix a time within which the county may submit a plan or an amended  
26 plan for approval. If no plan is submitted and approved within the time  
27 prescribed by the board, the board shall order the division of property  
28 valuation to assume control of the appraisal program of the county and  
29 shall certify its order to the state treasurer, who shall withhold distributions  
30 of the county's share of moneys from the county and city revenue sharing  
31 fund ~~and the local ad valorem tax reduction fund~~ and credit ~~the same~~ *such*  
32 *moneys* to the general fund of the state for the year following the year in  
33 which the board's order is made. The director of property valuation shall  
34 certify the amount of the cost incurred by the division in bringing the  
35 program in compliance to the state board of tax appeals. The board shall  
36 order the county commissioners to reimburse the state for such costs.

37 (c) The state board of tax appeals shall within 60 days after the  
38 publication of the Kansas assessment/sales ratio study review such  
39 publication to determine county compliance with K.S.A. 79-1439, and  
40 amendments thereto. If in the determination of the board one or more  
41 counties are not in substantial compliance and the director of property  
42 valuation has not acted under subsection (b), the board shall order the  
43 director of property valuation to take such corrective action as is necessary

1 or to show cause for noncompliance.

2 Sec. 11. K.S.A. 79-2965 is hereby amended to read as follows: 79-  
3 2965. (a) The state treasurer shall make a determination of the total  
4 amount of each county's entitlement from the county and city revenue  
5 sharing fund for each year prior to the first distribution from the fund in  
6 that year.

7 (b) In making the determination, the state treasurer shall allocate the  
8 total amount to be transferred to the county and city revenue sharing fund  
9 for distribution in that year, exclusive of \$600,000 which amount shall be  
10 designated as the deficiency equalization amount, in the following manner:  
11 (1) Sixty-five percent of such amount shall be allocated on the basis of the  
12 population figures of the counties certified to the secretary of state  
13 pursuant to K.S.A. 11-201, and amendments thereto, on July 1 of the  
14 preceding year, and (2) the remaining 35% shall be allocated on the basis  
15 of the equalized assessed tangible valuations on the tax rolls of the  
16 counties on November 1 of the preceding year as certified by the director  
17 of property valuation.

18 (c) In any year when a county's portion determined under the formula  
19 in subsection (b) ~~added to the amount that county receives from the local~~  
20 ~~ad valorem tax reduction fund for such year~~ is less than the total of each  
21 distribution made to that county in the state's fiscal year 1977 from the  
22 local ad valorem tax reduction fund, the alcoholic liquor control  
23 enforcement fund and revenue collected from the sale of cigarette tax  
24 indicia, the difference between such amounts shall be allocated to that  
25 county from the deficiency equalization amount.

26 (d) Any portion of the deficiency equalization amount not allocated  
27 as provided in subsection (c) shall be allocated among all of the counties  
28 according to the formula using population and equalized assessed tangible  
29 valuation as prescribed in subsection (b).

30 (e) The total amount allocated to a county under the provisions of this  
31 section for any year shall be deemed to be that county's entitlement from  
32 the county and city revenue sharing fund for that year.

33 Sec. 12. K.S.A. 19-2694, 65-163j, 65-3306, 65-3327, 75-2556, 79-  
34 1479, 79-2960, 79-2961, 79-2962 and 79-2965 and K.S.A. 2022 Supp. 74-  
35 8768 and 79-2959 are hereby repealed.

36 Sec. 13. This act shall take effect and be in force from and after its  
37 publication in the statute book.