

House Substitute for SENATE BILL No. 49

By Committee on Taxation

3-29

1 AN ACT concerning property taxation; authorizing continuation of the
2 statewide levy for schools and the exemption of a portion of residential
3 property from such levy; amending K.S.A. 79-201x and K.S.A. 2020
4 Supp. 72-5142 and repealing the existing sections.

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

7 Section 1. K.S.A. 2020 Supp. 72-5142 is hereby amended to read as
8 follows: 72-5142. (a) The board of education of each school district shall
9 levy an ad valorem tax upon the taxable tangible property of the school
10 district in the school years specified in subsection (b) for the purpose of:

11 (1) Financing that portion of the school district's general fund budget
12 that is not financed from any other source provided by law;

13 (2) paying a portion of the costs of operating and maintaining public
14 schools in partial fulfillment of the constitutional obligation of the
15 legislature to finance the educational interests of the state; and

16 (3) with respect to any redevelopment school district established prior
17 to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto,
18 paying a portion of the principal and interest on bonds issued by cities
19 under authority of K.S.A. 12-1774, and amendments thereto, for the
20 financing of redevelopment projects upon property located within the
21 school district.

22 (b) The tax required under subsection (a) shall be levied at a rate of
23 20 mills in the school years ~~2019-2020~~ 2021-2022 and ~~2020-2021~~ 2022-
24 2023.

25 (c) The proceeds from the tax levied by a district under authority of
26 this section, except the proceeds of such tax levied for the purpose
27 described in subsection (a)(3), shall be remitted to the state treasurer in
28 accordance with the provisions of K.S.A. 75-4215, and amendments
29 thereto. Upon receipt of each such remittance, the state treasurer shall
30 deposit the entire amount in the state treasury to the credit of the state
31 school district finance fund.

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

34 Sec. 2. K.S.A. 79-201x is hereby amended to read as follows: 79-
35 201x. For taxable years ~~2019~~ 2021 and ~~2020~~ 2022, the following described
36 property, to the extent herein specified, shall be and is hereby exempt from

1 the property tax levied pursuant to the provisions of K.S.A. 72-5142, and
2 amendments thereto: Property used for residential purposes to the extent of
3 \$20,000 of its appraised valuation.

4 Sec. 3. K.S.A. 79-201x and K.S.A. 2020 Supp. 72-5142 are hereby
5 repealed.

6 Sec. 4. This act shall take effect and be in force from and after its
7 publication in the statute book.