

## 2018 Kansas Statutes

**13-13a18. Tax levy for support of university; pensions; retirement of bonds; tax sheltered annuities; sinking fund; limitations; tax levy additional to 13-13a23.** (a) The board of regents of a municipal university which has not levied a retailers' sales tax under the provisions of this act may annually levy a tax for the support of such municipal university, including buildings, equipment and repairs of the buildings and equipment of such municipal university, insurance, and may include provisions for retirement annuities and pensions, group disability income insurance, group term insurance and group hospitalization and major medical insurance for the benefit of instructors and other employees, and may establish a procedure whereby the instructors and other employees of such municipal university may, subject to rules and regulations of such board of regents, request such board of regents in writing for reductions in compensation and the contribution thereof for tax sheltered annuities as permitted under the provisions of the internal revenue code of 1954, as amended, and including such amount as shall be necessary for the annual operation of such municipal university and for the retirement of bonds issued as provided in K.S.A. 13-13a23, and amendments thereto, and for a sinking fund to retire such bonds, not exceeding in any one year five mills on all taxable tangible property within the taxing district of such municipal university. Whenever such board of regents shall determine that the tax levied for the purposes specified in this section for the prior year will be insufficient to finance such purposes for the current year, such board may adopt a resolution declaring it necessary to increase such levy in an amount not to exceed one mill in any one year up to an amount which together with the amount of the previous levy shall not exceed a total of seven mills in any year. Such resolution shall state the total amount of the tax to be levied for such purposes and shall be published once each week for three consecutive weeks in a newspaper having general circulation in the city in which such municipal university is located. Whereupon such increased levy may be made for the current year and each succeeding year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the rate of such levy in the prior year, signed by electors equal in number to not less than 5% of the qualified electors who voted at the last preceding regular city election, as shown by the poll books, is filed with the county election officer within 60 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the electors voting at an election called and held thereon. All such elections shall be called and held in the manner prescribed for the calling and holding of elections upon the question of the issuance of bonds under the general bond law. The president and clerk of such board of regents shall, on or before August 25, certify such levy to the county clerk who is hereby authorized and required to place the same on the tax roll of said county to be collected by the treasurer of the county as are other taxes. The proceeds of such levy shall be paid over by the county treasurer to the treasurer of such board of regents, subject to the order of said board of regents. The tax levy authorized by this section shall be in addition to the tax levy authorized by K.S.A. 13-13a23, or acts amendatory thereof.

(b) The board of regents which has levied a countywide retailers' sales tax under the provisions of this act may use the proceeds of such sales tax for the same purposes that the revenue from a tax on tangible property may be used.

(c) Whenever the board of regents of a municipal university imposes a countywide retailers' sales tax there shall be created within the university's chart of accounts the sales tax smoothing fund. There shall be credited or transferred to such fund amounts received by the university from sales tax revenue in any year which are in excess of such tax revenues budgeted for expenditure for such year. Expenditures and transfers from such fund shall be made for the same purposes prescribed by subsection (b) in any year when estimated sales tax revenue is less in any such year than that budgeted for such year.

**History:** L. 1925, ch. 111, § 18; L. 1933, ch. 126, § 2; L. 1933, ch. 39, § 2 (Special Session); L. 1937, ch. 136, § 1; L. 1941, ch. 129, § 2; L. 1945, ch. 119, § 1; L. 1949, ch. 144, § 1; L. 1951, ch. 158, § 1; L. 1957, ch. 117, § 1; L. 1974, ch. 80, § 1; L. 1976, ch. 87, § 17; L. 1978, ch. 295, § 1; L. 1999, ch. 88, § 5; Apr. 15.