

## 2021 Kansas Statutes

**79-2959. Local ad valorem tax reduction fund; transfers from state general fund, reduction; apportionment and payment to county treasurers.** (a) There is hereby created the local ad valorem tax reduction fund. All moneys transferred or credited to such fund under the provisions of this act or any other law shall be apportioned and distributed in the manner provided herein.

(b) On January 15 and on July 15 of each year, the director of accounts and reports shall make transfers in equal amounts that in the aggregate equal 3.63% of the total retail sales and compensating taxes credited to the state general fund pursuant to articles 36 and 37 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, during the preceding calendar year from the state general fund to the local ad valorem tax reduction fund, except that: (1) No moneys shall be transferred from the state general fund to the local ad valorem tax reduction fund during state fiscal years 2021, 2022 and 2023; and (2) the amount of the transfer on each such date shall be \$27,000,000 during fiscal year 2024 and all fiscal years thereafter. All such transfers are subject to reduction under K.S.A. 75-6704, and amendments thereto. All transfers made in accordance with the provisions of this section shall be considered to be revenue transfers from the state general fund.

(c) The state treasurer shall apportion and pay the amounts transferred under subsection (b) to the several county treasurers on January 15 and on July 15 in each year as follows: (1) 65% of the amount to be distributed shall be apportioned on the basis of the population figures of the counties certified to the secretary of state pursuant to K.S.A. 11-201, and amendments thereto, on July 1 of the preceding year; and (2) 35% of such amount shall be apportioned on the basis of the equalized assessed tangible valuations on the tax rolls of the counties on November 1 of the preceding year as certified by the director of property valuation.

**History:** L. 1965, ch. 530, § 6; L. 1970, ch. 389, § 5; L. 1971, ch. 306, § 1; L. 1973, ch. 292, § 53; L. 1974, ch. 436, § 1; L. 1976, ch. 311, § 16; L. 1978, ch. 401, § 6; L. 1983, ch. 322, § 1; L. 1983, ch. 323, § 1; L. 1987, ch. 383, § 1; L. 1988, ch. 380, § 3; L. 1990, ch. 350, § 8; L. 1992, ch. 280, § 62; L. 1993, ch. 292, § 72; L. 1995, ch. 222, § 17; L. 1996, ch. 191, § 152; L. 1997, ch. 123, § 113; L. 2000, ch. 130, § 103; L. 2001, ch. 144, § 167; L. 2001, ch. 216, § 65; L. 2002, ch. 204, § 161; L. 2003, ch. 3, § 21; L. 2003, ch. 138, § 126; L. 2004, ch. 123, § 172; L. 2005, ch. 174, § 182; L. 2006, ch. 142, § 160; L. 2006, ch. 205, § 12; L. 2007, ch. 167, § 196; L. 2008, ch. 131, § 168; L. 2009, ch. 124, § 140; L. 2010, ch. 165, § 150; L. 2011, ch. 118, § 185; L. 2013, ch. 136, § 274; L. 2015, ch. 104, § 244; L. 2017, ch. 104, § 238; L. 2019, ch. 68, § 177; L. 2020, ch. 5, § 167; L. 2021, ch. 98, § 185; May 17.