

## 2021 Kansas Statutes

**79-5020. Authority to levy taxes in addition to aggregate levy limit, when.** The governing body of any township, city or county which has eliminated the tax on intangible personal property pursuant to an election authorized by K.S.A. 79-3109, and amendments thereto, is authorized to offset the resulting loss in revenue by the imposition and levying of any other taxes as may be authorized by law or by increasing its ad valorem tax levy for the general fund or, in the case of townships, for the general fund or any other fund for any year in which revenue is not received from the tax on intangible personal property in an amount not to exceed the amount of proceeds received from such tax in the year prior to its elimination. With respect to townships, the increase in the ad valorem tax levy necessary to raise such additional moneys shall be in addition to any aggregate tax levy limitation on such township which may be fixed by existing law or any law hereafter enacted. With respect to cities and counties, any such levy shall be exempt from the limitation imposed under the provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.

**History:** L. 1983, ch. 334, § 1; L. 1985, ch. 334, § 2; July 1.