

SENATE BILL No. 378

By Committee on Ways and Means

2-11

1 AN ACT creating the Kansas educational opportunity act; amending
2 K.S.A. 2013 Supp. 72-6407 and 72-6431 and repealing the existing
3 sections.

4

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

6 New Section 1. The provisions of sections 1 through 7, and
7 amendments thereto, shall be known and may be cited as the Kansas
8 educational opportunity act.

9 New Sec. 2. As used in sections 1 through 7, and amendments
10 thereto, unless the context otherwise requires:

11 (a) "Account" means a Kansas educational opportunity account.

12 (b) "Aggregate state and local aid per pupil" means the sum of the
13 following amounts:

14 (1) The amount of general state aid per pupil received by a school
15 district;

16 (2) the amount of supplemental general state aid per pupil received by
17 a school district; and

18 (3) the amount of the tax proceeds received by a school district from
19 any tax imposed pursuant to K.S.A. 72-6431, and amendments thereto,
20 divided by the aggregate pupil enrollment of such school district for the
21 current school year, or if such enrollment is unknown, then by the
22 aggregate pupil enrollment of such school district for the immediately
23 preceding school year.

24 (c) "Department" means the state department of education.

25 (d) "Exceptional child" has the same meaning ascribed thereto in
26 K.S.A. 72-962, and amendments thereto, but shall not include gifted
27 children, as that term is defined in K.S.A. 72-962, and amendments
28 thereto.

29 (e) "Individualized education plan" or "IEP" has the same meaning
30 ascribed thereto in K.S.A. 72-962, and amendments thereto.

31 (f) "Parent" includes a guardian, custodian or other person with
32 authority to act on behalf of the child.

33 (g) "Postsecondary institution" means any public or private
34 university, municipal university, community college, the institute of
35 technology at Washburn university or technical college that is located in
36 this state, and includes any entity resulting from the consolidation or

1 affiliation of any two or more of such postsecondary educational
2 institutions.

3 (h) "Program" means the Kansas educational opportunity program
4 established by sections 1 through 7, and amendments thereto.

5 (i) "Qualified school" means any elementary or secondary school, or
6 other institution located in this state that is operated by an entity other than
7 a school district.

8 (j) "Qualified student" means any person who is:

9 (1) Currently enrolled in a public school in kindergarten or in any of
10 the grades one through 12, or who is eligible to be enrolled in
11 kindergarten, and who is:

12 (A) An exceptional child who has in effect or is eligible for an
13 individualized education plan;

14 (B) considered an at-risk pupil as that term is defined in K.S.A. 72-
15 6407, and amendments thereto; or

16 (C) attending a school that would qualify as either a title I focus
17 school or a title I priority school as described by the state board under the
18 elementary and secondary education act flexibility waiver as amended in
19 January 2013, or which meets any equivalent school assessment standard
20 promulgated by the state board; or

21 (2) participated in the Kansas educational opportunity program during
22 the previous school year and whose parent renews the educational
23 opportunity program agreement in accordance with section 3, and
24 amendments thereto.

25 (k) "Resident school district" means the school district in which the
26 qualified student resides.

27 (l) "State board" means the state board of education.

28 New Sec. 3. (a) The parent of a qualified student wanting to establish
29 an account shall enter into a written agreement with the state treasurer.
30 Such agreement shall require the parent to agree to the following:

31 (1) To provide an education for the qualified student in at least those
32 subjects required by K.S.A. 72-1101, 72-1103 and 72-1117, and
33 amendments thereto, and that such education may be provided by a
34 qualified school of the parent's choice;

35 (2) to not enroll the qualified student in any school, including any
36 public charter school, that is operated by a school district, and to release
37 the resident school district of such qualified student from any and all
38 obligations to provide an education for the qualified student;

39 (3) to use the funds in the account solely for those purposes set forth
40 in section 4, and amendments thereto;

41 (4) to not use the funds in the account for any of the following:

42 (A) Computer hardware or other technological devices;

43 (B) transportation of the student; or

1 (C) consumable educational supplies, including, but not limited to,
2 paper, pencils, pens or markers; and

3 (5) to not home school the student at any time during the term of the
4 agreement.

5 (b) The agreement between the parent and the state treasurer shall be
6 executed on or before August 1 of each school year for a qualified student
7 enrolling in a qualified school for the fall semester, and on or before
8 December 1 of each school year for a qualified student enrolling in a
9 qualified school for the spring semester.

10 (c) An agreement entered into pursuant to this section shall have a
11 term of one year, but may be renewed annually upon the the written
12 consent of the parties thereto, subject to the provisions of sections 4 and 5,
13 and amendments thereto.

14 (d) A parent's decision to enter into an agreement pursuant to this
15 section constitutes a nonpublic placement of the qualified student for
16 purposes of the individuals with disabilities education act (20 U.S.C. §
17 1400 et seq.).

18 (e) A qualified student with an established account enrolled at a
19 qualified school shall not be counted as a pupil by the resident school
20 district for the purposes of determining enrollment pursuant to the school
21 district finance and quality performance act.

22 New Sec. 4. (a) Upon execution of an agreement in accordance with
23 section 3, and amendments thereto, the state treasurer shall establish an
24 account in the state treasury in the name of the qualified student. Upon
25 establishment of such account, the state treasurer shall notify the resident
26 school district of the establishment of such an account for the qualified
27 student.

28 (b) (1) The amount to be credited to an account in any one school
29 year shall be an amount equal to 95% of the aggregate state and local aid
30 per pupil the resident school district is entitled to receive for the
31 immediately preceding school year.

32 (2) For the purposes of paying the expenses incurred in administering
33 accounts, the department shall receive an amount equal to not more than
34 1% of the aggregate state and local aid per pupil the resident school district
35 is entitled to receive for the immediately preceding school year. Such
36 amount shall be credited to the operating expenditures fund of the
37 department.

38 (3) For the purposes of paying the expenses incurred in administering
39 accounts, the state treasurer shall receive an amount equal to not more than
40 1% of the aggregate state and local aid per pupil the resident school district
41 is entitled to receive for the immediately preceding school year. Such
42 amount shall be credited to the state treasurer operating fund of the state
43 treasurer.

1 (4) The remaining 3% of the aggregate state and local aid per pupil
2 the resident school district is entitled to receive for the immediately
3 preceding school year shall be credited to the state school district finance
4 fund and paid to the resident school district. Upon receipt of any such
5 amount, the treasurer of the resident school district shall deposit the same
6 in the general fund of the school district, which shall be considered
7 reimbursements to the school district for the purpose of the school district
8 finance and quality performance act.

9 (c) The department shall certify to the director of accounts and
10 reports the amounts to be credited under subsection (b). Upon receipt of
11 such certification the director of accounts and reports shall transfer the
12 amounts so certified from the general state aid account of the department,
13 the supplemental general state aid account of the department and the state
14 school district finance fund to the appropriate account in accordance with
15 such certification.

16 (d) (1) The department shall certify to the treasurer of each school
17 district the amount of the tax proceeds received by a school district from
18 any tax imposed pursuant to K.S.A. 72-6431, and amendments thereto, to
19 be remitted to the state board. To determine such amount the department
20 shall:

21 (A) Determine the total tax proceeds received by a school district
22 from any tax imposed pursuant to K.S.A. 72-6431, and amendments
23 thereto;

24 (B) divide the amount determined under subparagraph (A) by the
25 aggregate pupil enrollment of such school district for the current school
26 year, or if such enrollment is unknown, then by the aggregate pupil
27 enrollment of such school district for the immediately preceding school
28 year; and

29 (C) multiply the quotient determined under subparagraph (B) by the
30 number of qualified students participating in the program who would
31 otherwise be enrolled in the school district. The resulting product is the
32 amount of tax proceeds received by a school district from any tax imposed
33 pursuant to K.S.A. 72-6431, and amendments thereto, to be remitted to the
34 state board.

35 (2) Upon receipt of such certification, the school district shall remit
36 such amount to the state board. The state board shall remit any moneys so
37 received to the state treasurer in accordance with the provisions of K.S.A.
38 75-4215, and amendments thereto. Upon receipt of each such remittance,
39 the state treasurer shall deposit the entire amount in the state treasury to
40 the credit of the state school district finance fund. Any amount so credited
41 shall be further credited to the appropriate account and expended in
42 accordance with the provisions of this section. If any school district fails to
43 remit any amount certified by the state board to be remitted, the state

1 board shall deduct such amounts from future payments becoming due to
2 the school district.

3 (e) Funds deposited in a qualified student's account may be accessed
4 by such qualified student's parent, but shall only be expended by the parent
5 of such qualified student for the following:

6 (1) Tuition or fees charged by a qualified school;

7 (2) textbooks or other supplies required by a qualified school;

8 (3) educational therapies or services provided by a licensed or
9 accredited education provider;

10 (4) tutoring services provided by an accredited tutor;

11 (5) curriculum materials;

12 (6) tuition or fees charged by a private online learning program;

13 (7) fees for any nationally standardized norm-referenced achievement
14 test, advanced placement examination or other exam related to admission
15 to a postsecondary institution;

16 (8) contributions to a qualified state tuition program established
17 pursuant to section 529 of the internal revenue code of 1986;

18 (9) tuition or fees charged by a postsecondary institution; or

19 (10) textbooks or other supplies required by a postsecondary
20 institution.

21 (f) A qualified school or postsecondary institution providing
22 education services purchased with funds from an account shall not share,
23 refund or rebate in any manner any portion of such funds to the benefit of
24 the qualified student or such student's parent.

25 (g) Upon the occurrence of any of the following, the qualified
26 student's account shall be closed and any remaining balance in such
27 account shall be deposited in the state treasury to the credit of the state
28 general fund:

29 (1) The graduation of the qualified student from a postsecondary
30 institution;

31 (2) the conclusion of any period of time consisting of four
32 consecutive years that occurs after the qualified student graduates from
33 high school and during which the qualified student does not enroll in a
34 postsecondary institution; or

35 (3) if the qualified student does not graduate from high school, then
36 the conclusion of any period of time consisting of four consecutive years
37 that occurs after the qualified student reaches the age of 18.

38 New Sec. 5. (a) The state treasurer shall conduct, or contract for the
39 performance of, annual audits of a random sample of the accounts
40 established pursuant to section 4, and amendments thereto, to ensure
41 compliance with the provisions of sections 1 through 7, and amendments
42 thereto. The state treasurer may conduct, or contract for the performance
43 of, any other audits of accounts as the state treasurer deems necessary to

1 ensure compliance with the provisions of sections 1 through 7, and
2 amendments thereto.

3 (b) Upon notice and an opportunity for a hearing in accordance with
4 the provisions of the Kansas administrative procedure act, the state
5 treasurer may determine a parent or qualified student ineligible for an
6 account. If an account has been established, such account shall be closed
7 and any remaining balance in such account shall be deposited in the state
8 treasury to the credit of the state general fund. Any parent or qualified
9 student aggrieved by a decision of the state treasurer may appeal such
10 decision in accordance with the Kansas judicial review act.

11 (c) The state treasurer may refer cases of suspected substantial misuse
12 of funds to the office of the attorney general for further investigation of
13 fraudulent use of funds.

14 New Sec. 6. A qualified school that accepts a payment pursuant to
15 sections 1 through 7, and amendments thereto, shall be autonomous and
16 shall not be considered an agent of the state. The state board or any other
17 state agency shall not regulate the educational program of any qualified
18 school. The creation of the program does not in any way expand the
19 regulatory authority of the state, its officers or any school district to
20 impose any additional regulation of such qualified schools beyond those
21 reasonably necessary to enforce the requirements of the program. Such
22 qualified schools shall be given the maximum freedom to provide for the
23 educational needs of their students without governmental control.

24 New Sec. 7. The state treasurer shall adopt rules and regulations
25 deemed necessary to implement the provisions of sections 1 through 6, and
26 amendments thereto. The department and the state treasurer shall
27 coordinate a set of procedures to implement the provisions of sections 1
28 through 6, and amendments thereto.

29 Sec. 8. K.S.A. 2013 Supp. 72-6407 is hereby amended to read as
30 follows: 72-6407. (a) (1) "Pupil" means any person who is regularly
31 enrolled in a district and attending kindergarten or any of the grades one
32 through 12 maintained by the district or who is regularly enrolled in a
33 district and attending kindergarten or any of the grades one through 12 in
34 another district in accordance with an agreement entered into under
35 authority of K.S.A. 72-8233, and amendments thereto, or who is regularly
36 enrolled in a district and attending special education services provided for
37 preschool-aged exceptional children by the district.

38 (2) Except as otherwise provided in paragraph (3) *or* (4) of this
39 subsection, a pupil in attendance full time shall be counted as one pupil. A
40 pupil in attendance part time shall be counted as that proportion of one
41 pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance bears to full-time
42 attendance. A pupil attending kindergarten shall be counted as $\frac{1}{2}$ pupil. A
43 pupil enrolled in and attending an institution of postsecondary education

1 which is authorized under the laws of this state to award academic degrees
2 shall be counted as one pupil if the pupil's postsecondary education
3 enrollment and attendance together with the pupil's attendance in either of
4 the grades 11 or 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted
5 as that proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the
6 pupil's postsecondary education attendance and attendance in grade 11 or
7 12, as applicable, bears to full-time attendance. A pupil enrolled in and
8 attending an area vocational school, area vocational-technical school or
9 approved vocational education program shall be counted as one pupil if the
10 pupil's vocational education enrollment and attendance together with the
11 pupil's attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time,
12 otherwise the pupil shall be counted as that proportion of one pupil (to the
13 nearest $\frac{1}{10}$) that the total time of the pupil's vocational education
14 attendance and attendance in any of grades nine through 12 bears to full-
15 time attendance. A pupil enrolled in a district and attending a non-virtual
16 school and also attending a virtual school shall be counted as that
17 proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance at the
18 non-virtual school bears to full-time attendance. Except as provided by this
19 section for preschool-aged exceptional children and virtual school pupils, a
20 pupil enrolled in a district and attending special education and related
21 services, provided for by the district shall be counted as one pupil. A pupil
22 enrolled in a district and attending special education and related services
23 provided for by the district and also attending a virtual school shall be
24 counted as that proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's
25 attendance at the non-virtual school bears to full-time attendance. A pupil
26 enrolled in a district and attending special education and related services
27 for preschool-aged exceptional children provided for by the district shall
28 be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district
29 and receiving services under an approved at-risk pupil assistance plan
30 maintained by the district shall be counted as $\frac{1}{2}$ pupil. A pupil in the
31 custody of the secretary of ~~social and rehabilitation services~~ *for children*
32 *and families* or in the custody of the commissioner of juvenile justice and
33 enrolled in unified school district No. 259, Sedgwick county, Kansas, but
34 housed, maintained, and receiving educational services at the Judge James
35 V. Riddel Boys Ranch, shall be counted as two pupils. Except as provided
36 in section 1 of chapter 76 of the 2009 Session Laws of the state of Kansas,
37 and amendments thereto, a pupil in the custody of the secretary of ~~social~~
38 ~~and rehabilitation services~~ *for children and families* or in the custody of
39 the commissioner of juvenile justice and enrolled in unified school district
40 No. 409, Atchison, Kansas, but housed, maintained and receiving
41 educational services at the youth residential center located on the grounds
42 of the former Atchison juvenile correctional facility, shall be counted as
43 two pupils.

1 (3) A pupil residing at the Flint Hills job corps center shall not be
2 counted. A pupil confined in and receiving educational services provided
3 for by a district at a juvenile detention facility shall not be counted. A pupil
4 enrolled in a district but housed, maintained, and receiving educational
5 services at a state institution or a psychiatric residential treatment facility
6 shall not be counted.

7 (4) *A pupil with a Kansas educational opportunity account who is*
8 *enrolled at a qualified school, as that term is defined in section 2, and*
9 *amendments thereto, shall not be counted.*

10 (b) "Preschool-aged exceptional children" means exceptional
11 children, except gifted children, who have attained the age of three years
12 but are under the age of eligibility for attendance at kindergarten.

13 (c) "At-risk pupils" means pupils who are eligible for free meals
14 under the national school lunch act and who are enrolled in a district which
15 maintains an approved at-risk pupil assistance plan.

16 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has
17 attained the age of four years, is under the age of eligibility for attendance
18 at kindergarten, and has been selected by the state board in accordance
19 with guidelines consonant with guidelines governing the selection of
20 pupils for participation in head start programs.

21 (e) "Enrollment" means: (1) (A) Subject to the provisions of
22 paragraph (1)(B), for districts scheduling the school days or school hours
23 of the school term on a trimestral or quarterly basis, the number of pupils
24 regularly enrolled in the district on September 20 plus the number of
25 pupils regularly enrolled in the district on February 20 less the number of
26 pupils regularly enrolled on February 20 who were counted in the
27 enrollment of the district on September 20; and for districts not specified
28 in this paragraph (1), the number of pupils regularly enrolled in the district
29 on September 20; (B) a pupil who is a foreign exchange student shall not
30 be counted unless such student is regularly enrolled in the district on
31 September 20 and attending kindergarten or any of the grades one through
32 12 maintained by the district for at least one semester or two quarters or
33 the equivalent thereof;

34 (2) if enrollment in a district in any school year has decreased from
35 enrollment in the preceding school year, enrollment of the district in the
36 current school year means whichever is the greater of: (A) Enrollment in
37 the preceding school year minus enrollment in such school year of
38 preschool-aged at-risk pupils, if any such pupils were enrolled, plus
39 enrollment in the current school year of preschool-aged at-risk pupils, if
40 any such pupils are enrolled; or (B) the sum of enrollment in the current
41 school year of preschool-aged at-risk pupils, if any such pupils are
42 enrolled and the average (mean) of the sum of: (i) Enrollment of the
43 district in the current school year minus enrollment in such school year of

1 preschool-aged at-risk pupils, if any such pupils are enrolled ~~and~~; (ii)
2 enrollment in the preceding school year minus enrollment in such school
3 year of preschool-aged at-risk pupils, if any such pupils were enrolled; and
4 (iii) enrollment in the school year next preceding the preceding school year
5 minus enrollment in such school year of preschool-aged at-risk pupils, if
6 any such pupils were enrolled; or

7 (3) the number of pupils as determined under K.S.A. 72-6447 or
8 K.S.A. 2013 Supp. 72-6448, and amendments thereto.

9 (f) "Adjusted enrollment" means: (1) Enrollment adjusted by adding
10 at-risk pupil weighting, program weighting, low enrollment weighting, if
11 any, high density at-risk pupil weighting, if any, ~~medium density at-risk~~
12 ~~pupil weighting, if any,~~ nonproficient pupil weighting, if any, high
13 enrollment weighting, if any, declining enrollment weighting, if any,
14 school facilities weighting, if any, ancillary school facilities weighting, if
15 any, cost of living weighting, if any, special education and related services
16 weighting, and transportation weighting to enrollment; or (2) adjusted
17 enrollment as determined under K.S.A. 2013 Supp. 72-6457 or 72-6458,
18 and amendments thereto.

19 (g) "At-risk pupil weighting" means an addend component assigned
20 to enrollment of districts on the basis of enrollment of at-risk pupils.

21 (h) "Program weighting" means an addend component assigned to
22 enrollment of districts on the basis of pupil attendance in educational
23 programs which differ in cost from regular educational programs.

24 (i) "Low enrollment weighting" means an addend component
25 assigned to enrollment of districts pursuant to K.S.A. 72-6412, and
26 amendments thereto, on the basis of costs attributable to maintenance of
27 educational programs by such districts in comparison with costs
28 attributable to maintenance of educational programs by districts having to
29 which high enrollment weighting is assigned pursuant to K.S.A. 2013
30 Supp. 72-6442b, and amendments thereto.

31 (j) "School facilities weighting" means an addend component
32 assigned to enrollment of districts on the basis of costs attributable to
33 commencing operation of new school facilities.

34 (k) "Transportation weighting" means an addend component assigned
35 to enrollment of districts on the basis of costs attributable to the provision
36 or furnishing of transportation.

37 (l) "Cost of living weighting" means an addend component assigned
38 to enrollment of districts to which the provisions of K.S.A. 2013 Supp. 72-
39 6449, and amendments thereto, apply on the basis of costs attributable to
40 the cost of living in the district.

41 (m) "Ancillary school facilities weighting" means an addend
42 component assigned to enrollment of districts to which the provisions of
43 K.S.A. 72-6441, and amendments thereto, apply on the basis of costs

1 attributable to commencing operation of new school facilities. Ancillary
2 school facilities weighting may be assigned to enrollment of a district only
3 if the district has levied a tax under authority of K.S.A. 72-6441, and
4 amendments thereto, and remitted the proceeds from such tax to the state
5 treasurer. Ancillary school facilities weighting is in addition to assignment
6 of school facilities weighting to enrollment of any district eligible for such
7 weighting.

8 (n) "Juvenile detention facility" has the meaning ascribed thereto by
9 *K.S.A. 72-8187*, and amendments thereto.

10 (o) "Special education and related services weighting" means an
11 addend component assigned to enrollment of districts on the basis of costs
12 attributable to provision of special education and related services for
13 pupils determined to be exceptional children.

14 (p) "Virtual school" means any school or educational program that:
15 (1) Is offered for credit; (2) uses distance-learning technologies which
16 predominately use internet-based methods to deliver instruction; (3)
17 involves instruction that occurs asynchronously with the teacher and pupil
18 in separate locations; (4) requires the pupil to make academic progress
19 toward the next grade level and matriculation from kindergarten through
20 high school graduation; (5) requires the pupil to demonstrate competence
21 in subject matter for each class or subject in which the pupil is enrolled as
22 part of the virtual school; and (6) requires age-appropriate pupils to
23 complete state assessment tests.

24 (q) "Declining enrollment weighting" means an addend component
25 assigned to enrollment of districts to which the provisions of *K.S.A. 2013*
26 *Supp. 72-6451*, and amendments thereto, apply on the basis of reduced
27 revenues attributable to the declining enrollment of the district.

28 (r) "High enrollment weighting" means an addend component
29 assigned to enrollment of districts pursuant to *K.S.A. 2013 Supp. 72-*
30 *6442b*, and amendments thereto, on the basis of costs attributable to
31 maintenance of educational programs by such districts as a correlate to low
32 enrollment weighting assigned to enrollment of districts pursuant to
33 *K.S.A. 72-6412*, and amendments thereto.

34 (s) "High density at-risk pupil weighting" means an addend
35 component assigned to enrollment of districts to which the provisions of
36 *K.S.A. 2013 Supp. 72-6455*, and amendments thereto, apply.

37 (t) "Nonproficient pupil" means a pupil who is not eligible for free
38 meals under the national school lunch act and who has scored less than
39 proficient on the mathematics or reading state assessment during the
40 preceding school year and who is enrolled in a district which maintains an
41 approved proficiency assistance plan.

42 (u) "Nonproficient pupil weighting" means an addend component
43 assigned to enrollment of districts on the basis of enrollment of

1 nonproficient pupils pursuant to K.S.A. 2013 Supp. 72-6454, and
2 amendments thereto.

3 (v) "Psychiatric residential treatment facility" has the meaning
4 ascribed thereto by K.S.A. 72-8187, and amendments thereto.

5 ~~(w) "Medium density at-risk pupil weighting" means an addend-~~
6 ~~component assigned to enrollment of districts to which the provisions of~~
7 ~~K.S.A. 2013 Supp. 72-6459, and amendments thereto, apply.~~

8 Sec. 9. K.S.A. 2013 Supp. 72-6431 is hereby amended to read as
9 follows: 72-6431. (a) The board of each district shall levy an ad valorem
10 tax upon the taxable tangible property of the district in the school years
11 specified in subsection (b) for the purpose of:

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

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

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

22 (4) *financing Kansas educational opportunity accounts pursuant to*
23 *section 4, and amendments thereto.*

24 (b) The tax required under subsection (a) shall be levied at a rate of
25 20 mills in the school year 2013-2014 and school year 2014-2015.

26 (c) The proceeds from the tax levied by a district under authority of
27 this section, except the proceeds of such tax levied for the purpose of
28 paying a portion of the principal and interest on bonds issued by cities
29 under authority of K.S.A. 12-1774, and amendments thereto, for the
30 financing of redevelopment projects upon property located within the
31 district, shall be deposited in the general fund of the district.

32 (d) On June 6 of each year, the amount, if any, by which a district's
33 local effort exceeds the amount of the district's state financial aid, as
34 determined by the state board, shall be remitted to the state treasurer. Upon
35 receipt of any such remittance, the state treasurer shall deposit the same in
36 the state treasury to the credit of the state school district finance fund.

37 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-
38 1964b, and amendments thereto.

39 Sec. 10. K.S.A. 2013 Supp. 72-6407 and 72-6431 are hereby
40 repealed.

41 Sec. 11. This act shall take effect and be in force from and after its
42 publication in the statute book.