

SENATE BILL No. 390

By Committee on Federal and State Affairs

2-12

1 AN ACT concerning school districts; relating to the school facilities
2 weighting; transferring funds to the supplemental general state aid
3 account of the state general fund; amending K.S.A. 2013 Supp. 72-
4 6441 and repealing the existing section.
5

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

7 New Section 1. (a) For school year 2014-2015 and each school year
8 thereafter, on or before November 1 of such school year, the state board
9 shall determine:

10 (1) The school facilities weighting for those school districts that are
11 eligible for such weighting under K.S.A. 72-6415b, and amendments
12 thereto, and which have incurred or will incur contractual bond obligations
13 the issuance of which was approved by the electors of the school district at
14 an election held on or before June 30, 2014; and

15 (2) the school facilities weighting for all other school districts that are
16 eligible for such weighting under K.S.A. 72-6415b, and amendments
17 thereto, but that do not satisfy all of the conditions of paragraph (1).

18 (b) The state board shall then calculate the aggregate amount of
19 general state aid those school districts described in subsection (a)(2) would
20 be entitled to receive based on the assignment of the school facilities
21 weighting. The commissioner of education shall certify such amount and
22 submit such certification to the director of accounts and reports. Upon
23 receipt of such certification, the director shall transfer the certified amount
24 from the general state aid account of the state general fund of the
25 department of education to the supplemental general state aid account of
26 the state general fund of the department of education. Upon such transfer,
27 the certified amount shall be expended for those purposes for which
28 moneys in the supplemental general state aid account of the state general
29 fund may be expended pursuant to the school district finance and quality
30 performance act, K.S.A. 72-6405 et seq., and amendments thereto.

31 (c) This section shall be a part of and supplemental to the school
32 district finance and quality performance act, K.S.A. 72-6405 et seq., and
33 amendments thereto.

34 Sec. 2. K.S.A. 2013 Supp. 72-6441 is hereby amended to read as
35 follows: 72-6441. (a) (1) The board of any district to which the provisions
36 of this subsection apply may levy an ad valorem tax on the taxable

1 tangible property of the district each year for a period of time not to
2 exceed two years in an amount not to exceed the amount authorized by the
3 state court of tax appeals under this subsection for the purpose of financing
4 the costs incurred by the state that are directly attributable to assignment of
5 ancillary school facilities weighting to enrollment of the district. The state
6 court of tax appeals may authorize the district to make a levy which will
7 produce an amount that is not greater than the difference between the
8 amount of costs directly attributable to commencing operation of one or
9 more new school facilities and the amount that is financed from any other
10 source provided by law for such purpose, including any amount
11 attributable to assignment of school facilities weighting to enrollment of
12 the district for each school year in which the district is eligible for such
13 weighting. If the district is not eligible, or will be ineligible, for school
14 facilities weighting, *or the amount attributable to the assignment of the*
15 *school facilities weighting is transferred to the supplemental general state*
16 *aid account of the state general fund of the department of education*
17 *pursuant to section 1, and amendments thereto*, in any one or more years
18 during the two-year period for which the district is authorized to levy a tax
19 under this subsection, the state court of tax appeals may authorize the
20 district to make a levy, in such year or years ~~of ineligibility~~, which will
21 produce an amount that is not greater than the actual amount of costs
22 attributable to commencing operation of the facility or facilities.

23 (2) The state court of tax appeals shall certify to the state board of
24 education the amount authorized to be produced by the levy of a tax under
25 subsection (a).

26 (3) The state court of tax appeals may adopt rules and regulations
27 necessary to effectuate the provisions of this subsection, including rules
28 and regulations relating to the evidence required in support of a district's
29 claim that the costs attributable to commencing operation of one or more
30 new school facilities are in excess of the amount that is financed from any
31 other source provided by law for such purpose.

32 (4) The provisions of this subsection apply to any district that: (A)
33 Commenced operation of one or more new school facilities in the school
34 year preceding the current school year or has commenced or will
35 commence operation of one or more new school facilities in the current
36 school year or any or all of the foregoing; (B) is authorized to adopt and
37 has adopted a local option budget which is at least equal to ~~that amount~~
38 ~~required to qualify for school facilities weighting under K.S.A. 2012 Supp.~~
39 ~~72-6415b, and amendments thereto~~ *25% of the amount of state financial*
40 *aid determined for the district in the current school year*; and (C) is
41 experiencing extraordinary enrollment growth as determined by the state
42 board of education.

43 (b) The board of any district that has levied an ad valorem tax on the

1 taxable tangible property of the district each year for a period of two years
2 under authority of subsection (a) may continue to levy such tax under
3 authority of this subsection each year for an additional period of time not
4 to exceed six years in an amount not to exceed the amount computed by
5 the state board of education as provided in this subsection if the board of
6 the district determines that the costs attributable to commencing operation
7 of one or more new school facilities are significantly greater than the costs
8 attributable to the operation of other school facilities in the district. The tax
9 authorized under this subsection may be levied at a rate which will
10 produce an amount that is not greater than the amount computed by the
11 state board of education as provided in this subsection. In computing such
12 amount, the state board shall:

13 (1) Determine the amount produced by the tax levied by the district
14 under authority of subsection (a) in the second year for which such tax was
15 levied and add to such amount the amount of general state aid directly
16 attributable to school facilities weighting that was received by the district
17 in the same year;

18 (2) compute 90% of the amount of the sum obtained under paragraph
19 (1), which computed amount is the amount the district may levy in the first
20 year of the six-year period for which the district may levy a tax under
21 authority of this subsection;

22 (3) compute 75% of the amount of the sum obtained under paragraph
23 (1), which computed amount is the amount the district may levy in the
24 second year of the six-year period for which the district may levy a tax
25 under authority of this subsection;

26 (4) compute 60% of the amount of the sum obtained under paragraph
27 (1), which computed amount is the amount the district may levy in the
28 third year of the six-year period for which the district may levy a tax under
29 authority of this subsection;

30 (5) compute 45% of the amount of the sum obtained under paragraph
31 (1), which computed amount is the amount the district may levy in the
32 fourth year of the six-year period for which the district may levy a tax
33 under authority of this subsection;

34 (6) compute 30% of the amount of the sum obtained under paragraph
35 (1), which computed amount is the amount the district may levy in the
36 fifth year of the six-year period for which the district may levy a tax under
37 authority of this subsection; and

38 (7) compute 15% of the amount of the sum obtained under paragraph
39 (1), which computed amount is the amount the district may levy in the
40 sixth year of the six-year period for which the district may levy a tax under
41 authority of this subsection.

42 In determining the amount produced by the tax levied by the district
43 under authority of subsection (a), the state board shall include any moneys

1 which have been apportioned to the ancillary facilities fund of the district
2 from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-
3 5118 et seq., and amendments thereto.

4 (c) The proceeds from the tax levied by a district under authority of
5 this section shall be remitted to the state treasurer in accordance with the
6 provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of
7 each such remittance, the state treasurer shall deposit the entire amount in
8 the state treasury to the credit of the state school district finance fund.

9 Sec. 3. K.S.A. 2013 Supp. 72-6441 is hereby repealed.

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