Session of 2025

HOUSE BILL No. 2011

By Committee on Taxation

Requested by Representative A. Smith

1-15

AN ACT concerning taxation; relating to property tax; decreasing the rate of ad valorem tax imposed by a school district; amending K.S.A. 2024 Supp. 72-5142 and repealing the existing section.

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

Section 1. K.S.A. 2024 Supp. 72-5142 is hereby amended to read as follows: 72-5142. (a) The board of education of each school district shall levy an ad valorem tax upon the taxable tangible property of the school district in the school years specified in subsection (b) for the purpose of:

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

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

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

(b) The tax required under subsection (a) shall be levied at a rate of ~~20~~*:*

(1) 18.5 mills in the school ~~years 2023-2024 and 2024-2025~~ *year 2025-2026; and*

(2) for the school year 2026-2027, and all school years thereafter, the rate of tax to be levied shall equal the tax rate for the current school year that would generate the same property tax revenue as levied for the 2025-2026 school year using the current tax year's total assessed valuation. The director of property valuation shall calculate the tax rate for this annual adjustment.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose described in subsection (a)(3), shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall

deposit the entire amount in the state treasury to the credit of the state school district finance fund.

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

Sec. 2. K.S.A. 2024 Supp. 72-5142 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.