

SESSION OF 2010

SUPPLEMENTAL NOTE ON SENATE BILL NO. 354

As Recommended by Senate Committee on
Education

Brief*

SB 354 would define “taxable tangible property” as real property, personal property, state-assessed property, and motor vehicles in the school finance law regarding the tax levies for ancillary facilities weighting, cost of living, and declining enrollment. Under current law, motor vehicle taxes are not factored into these levies.

Background

The bill was introduced by the Committee on Ways and Means at the request of Senator Vratil. Proponents of the bill included Senator Vratil and a representative of the Shawnee Mission School District. There were no opponents of the bill.

The Division of the Budget fiscal note indicated that enactment of the bill would reduce general state aid payments to school districts by approximately \$2.0 million, beginning in FY 2011, as a result of the Department of Education counting the additional revenue from motor vehicle taxes in the applicable levies in the school finance formula. Any fiscal effect associated with the bill is not reflected in *The FY 2011 Governor’s Budget Report*.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>