

SESSION OF 2010

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2647**

As Amended by House Committee on  
Education Budget

**Brief\***

HB 2647, as amended, would authorize local boards of education to levy a tax in an amount not to exceed 5 percent of the local activities budget computation factor, which is the Base State Aid Per Pupil per FTE. The local activities budget levy would be required to be approved by a majority of the qualified electors of the district. Revenues would be deposited in the local activities fund. Funds in a local activities fund could not be expended or transferred to a district's general fund for providing costs of instruction, administration, support staff, supplies, equipment, or buildings.

**Background**

Representative Arlen Siegfried testified as a proponent of the bill. Opponents of the bill included Mark Tallman, Kansas Association of School Boards, and Diane Gjerstad, Wichita Public Schools.

According to the fiscal note prepared by the Division of the Budget, enactment of HB 2647 would have no fiscal effect on the state budget. However, local school districts that choose to levy this new tax would experience additional revenues and expenditures relating to the local activities budget.

The House Education Budget Committee amended the bill to include the local activities budget computation factor. In addition, the Committee struck language allowing school boards

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\*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>

to exclude from taxation any and all classifications of real or personal property, except real estate.