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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 21, 2025
Subject: Senate Bill No. 35

Summary

Senate Bill No. 35 would discontinue the state property tax levies (1.5 mills) for the Kansas educational building fund and the state institutions building fund after tax year 2025 and provide financing from the state general fund beginning July 1, 2026.

Section 1 would amend K.S.A. 76-6b01 to discontinue after tax year 2025 the state tax levy of 1 mill on all taxable tangible property in the state for the use and benefit of the state institutions of higher education. Currently, the moneys received from this levy are credited to the Kansas educational building fund.

Section 2 would amend K.S.A. 76-6b02 to provide that on July 1, 2026, or as soon thereafter as moneys are available, \$50,000,000 shall be transferred from the state general fund to the Kansas educational building fund. On July 1, 2027, and each year thereafter, the amount of the transfer shall be equal to the immediately preceding year plus 2% of \$50,000,000.

Section 3 would amend K.S.A. 76-6b04 to discontinue after tax year 2025 the state tax levy of 0.5 mill on all taxable tangible property in the state for the use and benefit of state institutions caring for certain persons. Currently, the moneys received from this levy are credited to the state institutions building fund.

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Section 4 would amend K.S.A. 2024 Supp. 76-6b05 to provide that on July 1, 2026, or as soon thereafter as moneys are available, \$25,000,000 shall be transferred from the state general fund to the state institutions building fund. On July 1, 2027, and each year thereafter, the amount of the transfer shall be equal to the immediately preceding year plus 2% of \$25,000,000.

Section 5 would amend K.S.A. 76-6b11, which addresses accounting procedures related to the tax levies pursuant to K.S.A. 76-6b01 and 76-6b04, to strike a provision that was related to October 1, 2003, and to provide that the provisions of the K.S.A. 76-6b11 shall expire June 30, 2026.

The bill would take effect from and after its publication in the statute book.