

## HOUSE BILL No. 2745

By Committee on Taxation

Requested by Representative A. Smith

2-6

AN ACT concerning property taxation; relating to property tax revenues of taxing jurisdictions; requiring a vote of the electors to approve increases in property tax revenues for the next year; establishing the property tax relief fund; providing transfers to counties that limit property taxes to certain increases; establishing the property tax limit in lieu of the revenue neutral rate to provide for certain budget increases of taxing subdivisions; continuing in existence the taxpayer notification costs fund; amending K.S.A. 2025 Supp. 72-5137, 79-2929, 79-2988 and 79-2989 and repealing the existing sections.

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

New Section 1. (a) (1) Except as otherwise provided in paragraph (2), the governing body of any taxing jurisdiction that seeks to exceed the funding by property tax revenues in excess of the amount provided in subsection (b) for any appropriation or budget shall be required to obtain approval from the electors of the taxing jurisdiction at an election for the year prior to the year that such budget is adopted. The taxing jurisdiction shall submit to the electors the maximum amount of ad valorem tax and the percentage increase it represents that the taxing jurisdiction seeks to levy for the next year and shall notify the county clerk of the intent to request approval from the electors at a primary election or general election or at a special election called and held for such purpose. Any such special election shall be called, noticed and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto. The following shall appear on the ballot for any taxing jurisdiction subject to this paragraph:

"Shall \_\_\_\_\_ (Here insert taxing jurisdiction) be allowed to exceed the property tax limit of \$ \_\_\_\_\_ (Here insert taxing jurisdiction's property tax limit) by not more than \$ \_\_\_\_\_ or a percentage property tax limit increase from the prior year of \_\_\_\_% for tax year \_\_\_\_\_?"

(2) If the electors approve the increase in property tax revenues pursuant to paragraph (1), the taxing jurisdiction may levy up to the amount of ad valorem tax as approved by the electors. In no event shall the taxing jurisdiction levy an ad valorem tax that exceeds the maximum amount approved by the electors. The taxing jurisdiction may levy an

1 amount of ad valorem tax that is less than the amount approved by the  
2 electors. The approval to exceed the amount provided in subsection (b)  
3 shall only apply for the year following the election. Any attempts to  
4 increase successive years beyond the following year of the election shall  
5 be invalid and have no effect. If the electors reject the increase in property  
6 tax revenue pursuant to paragraph (1), the taxing jurisdiction shall be  
7 limited to funding by property tax revenues at the maximum amount  
8 provided in subsection (b).

9 (3) For calendar year 2026 only, any taxing jurisdiction seeking to  
10 increase the property tax revenues for the current year in excess of the  
11 amount provided in subsection (b) shall request approval from the electors  
12 at the primary election held in accordance with article 2 of chapter 25 of  
13 the Kansas Statutes Annotated, and amendments thereto.

14 (4) The provisions of this section shall not apply in the event that the  
15 transfer provided in section 2(b), and amendments thereto, is not provided.  
16 The provisions of this section shall apply thereafter once a transfer is  
17 subsequently provided.

18 (b) Except as provided in subsection (a), a taxing jurisdiction shall be  
19 limited in its budget to the property tax limit, which shall be calculated as  
20 a total amount of ad valorem tax to be levied in an amount that is equal to  
21 or less than the total amount of ad valorem tax levied for the preceding tax  
22 year, increased by an amount that is equal to or less than such ad valorem  
23 tax if the following are included:

24 (1) An increase of not more than 3% multiplied by the total amount  
25 of ad valorem tax levied for the preceding tax year;

26 (2) increased property tax revenues that, in the current year, are  
27 produced and attributable to the taxation of the construction of any new  
28 structures or improvements or the remodeling or renovation of any  
29 existing structures or improvements on real property, excluding any  
30 ordinary maintenance or repair of any existing structures or improvements  
31 on the property. The director of property valuation shall provide to each  
32 county clerk any information required under this paragraph; and

33 (3) increased property tax revenues that are dedicated to paying off a  
34 bond issuance that was approved by a vote of the electors at an election  
35 held on or after July 1, 2026.

36 (c) The provisions of this section shall not apply to the state of  
37 Kansas or a school district.

38 New Sec. 2. (a) There is hereby created the property tax relief fund.  
39 All moneys transferred or credited to such fund under the provisions of  
40 this act or any other law shall be apportioned and distributed in the manner  
41 provided in this section.

42 (b) On July 15 of each year, or as soon thereafter as moneys are  
43 available, \$60,000,000 shall be transferred by the director of accounts and

1 reports from the state general fund to the property tax relief fund. All  
2 transfers made in accordance with the provisions of this section shall be  
3 considered to be demand transfers from the state general fund.  
4 Commencing with the transfer on July 15, 2027, the amount to be  
5 transferred pursuant to this subsection shall be increased by 2% from the  
6 prior year's transfer.

7 (c) The state treasurer shall calculate the apportionment for each  
8 county based on the following: (1) 20% of the amount to be distributed  
9 shall be apportioned equally among all the counties; (2) 40% of the  
10 amount to be distributed shall be apportioned on the basis of the  
11 population figures of the counties certified to the secretary of state  
12 pursuant to K.S.A. 11-201, and amendments thereto, on July 1 of the  
13 preceding year; and (3) 40% of the amount to be distributed shall be  
14 apportioned on the basis of the equalized assessed tangible valuations on  
15 the tax rolls of the counties on November 1 of the preceding year as  
16 certified by the director of property valuation. The county, if eligible  
17 pursuant to subsection (d), shall receive a proportion of such  
18 apportionment. The state treasurer shall send notice to every county by  
19 August 1 with the amount of payment from the property tax relief fund.  
20 The director of property valuation shall provide to the state treasurer any  
21 information required under this subsection.

22 (d) A county shall not be eligible to receive a distribution of the  
23 apportionment if such county held an election pursuant to section 1, and  
24 amendments thereto. Any county eligible to receive a distribution of the  
25 apportionment shall notify the director of property valuation before  
26 October 15 in order to receive the apportionment. The director of property  
27 valuation shall certify to the state treasurer on or before November 15,  
28 whether the county's budget provides for a total amount of ad valorem tax  
29 to be levied in an amount that is less than or equal to the amount of ad  
30 valorem tax levied for the preceding year increased by an amount that is  
31 equal to or less than the amount provided in section 1(b), and amendments  
32 thereto.

33 (e) On or before January 15 following the transfer provided in  
34 subsection (b), the state treasurer shall pay the amount specified in  
35 subsection (c) to each eligible county. Such funds shall only be used for  
36 services, including, but not limited to, roads and bridges, law enforcement,  
37 elections, public health and safety or any other services mandated by law.

38 (f) If it is determined that a county received payment and was not  
39 entitled to such payment, the county shall return or remit such payment to  
40 the state treasurer. Upon receipt of each such remittance, the state treasurer  
41 shall deposit the entire amount in the state treasury to the credit of the state  
42 general fund.

43 (g) Any amounts that are not transferred because a county is not

1 eligible pursuant to the provisions of this act shall be deposited by the state  
2 treasurer in the state treasury to the credit of the state general fund.

3 (h) The state treasurer shall provide to the house of representatives  
4 committee on taxation and the senate committee on assessment and  
5 taxation on or before January 31 of each year the list of counties that  
6 received a transfer from the property tax relief fund and a list of those  
7 counties that did not receive a transfer.

8 Sec. 3. K.S.A. 2025 Supp. 72-5137 is hereby amended to read as  
9 follows: 72-5137. On or before October 10 of each school year, the clerk  
10 or superintendent of each school district shall certify under oath to the  
11 state board a report showing the total enrollment of the school district by  
12 grades maintained in the schools of the school district and such other  
13 reports as the state board may require. Each such report shall show  
14 postsecondary education enrollment, career technical education  
15 enrollment, special education enrollment, bilingual education enrollment,  
16 at-risk student enrollment and virtual school enrollment in such detail and  
17 form as is specified by the state board. Upon receipt of such reports, the  
18 state board shall examine the reports and if the state board finds any errors  
19 in any such report, the state board shall consult with the school district  
20 officer furnishing the report and make any necessary corrections in the  
21 report. On or before August 25 of each year, each such clerk or  
22 superintendent shall also certify to the state board a copy of the budget  
23 adopted by the school district, ~~except when a school district must conduct~~  
24 ~~a public hearing to approve exceeding the revenue neutral rate under~~  
25 ~~K.S.A. 2025 Supp. 79-2988, and amendments thereto, a copy of such~~  
26 ~~budget shall be certified to the state board on or before September 20.~~

27 Sec. 4. K.S.A. 2025 Supp. 79-2929 is hereby amended to read as  
28 follows: 79-2929. Prior to the filing of the adopted budget with the county  
29 clerk, the governing body of each taxing or political subdivision or  
30 municipality shall meet for the purpose of answering and hearing  
31 objections of taxpayers relating to the proposed budget and for the purpose  
32 of considering amendments to such proposed budget. The governing body  
33 shall give at least 10 days' notice of the time and place of the meeting by  
34 publication in a weekly or daily newspaper of the county having a general  
35 circulation therein. Such notice shall include the proposed budget and shall  
36 set out all essential items in the budget except such groupings as  
37 designated by the director of accounts and reports on a special publication  
38 form prescribed by the director of accounts and reports and furnished with  
39 the regular budget form. ~~Such form shall also include the revenue neutral~~  
40 ~~rate as provided in K.S.A. 2025 Supp. 79-2988, and amendments thereto.~~  
41 The notice of a governing body of any taxing subdivision or municipality  
42 having an annual expenditure of \$500 or less shall specify the time and  
43 place of the meeting required by this section but shall not be required to

1 include the proposed budget of such taxing subdivision or municipality.

2 Sec. 5. K.S.A. 2025 Supp. 79-2988 is hereby amended to read as  
3 follows: 79-2988. (a) On or before June 15 each year, the ~~county clerk~~  
4 *director of property valuation* shall calculate the ~~revenue neutral rate~~  
5 *property tax limit* for each taxing subdivision and *provide the property tax*  
6 *limit to each county clerk for each taxing subdivision within the county.*  
7 *The county clerk shall include such revenue neutral rate property tax limit*  
8 on the notice of the estimated assessed valuation provided to each taxing  
9 subdivision for budget purposes, ~~except that for tax year 2024, the~~  
10 ~~deadline shall be extended to July 1, 2024.~~ The director of accounts and  
11 reports shall modify the prescribed budget information form to show the  
12 ~~revenue neutral rate property tax limit.~~

13 (b) ~~Except as otherwise provided in this section, no tax rate in excess~~  
14 ~~of the revenue neutral rate shall be levied by the governing body of any~~  
15 ~~taxing subdivision unless a resolution or ordinance has been approved by~~  
16 ~~the governing body according to the following procedure:~~

17 (1) ~~At least 10 days in advance of the public hearing, the governing~~  
18 ~~body shall publish notice of its proposed intent to exceed the revenue~~  
19 ~~neutral rate by publishing notice:~~

20 (A) ~~On the website of the governing body, if the governing body~~  
21 ~~maintains a website; and~~

22 (B) ~~in a weekly or daily newspaper of the county having a general~~  
23 ~~circulation therein. The notice shall include, but not be limited to, its~~  
24 ~~proposed tax rate, its revenue neutral rate and the date, time and location~~  
25 ~~of the public hearing.~~

26 (2) ~~On or before July 20, the governing body shall notify the county~~  
27 ~~clerk of its proposed intent to exceed the revenue neutral rate and provide~~  
28 ~~the date, time and location of the public hearing and its proposed tax rate.~~  
29 For all tax years commencing after December 31, ~~2021~~ 2026, the county  
30 clerk shall ~~notify~~ *provide* each taxpayer with property in the taxing  
31 subdivision, by mail directed to the taxpayer's last known address, ~~of the~~  
32 ~~proposed intent to exceed the revenue neutral rate at least 10 days in~~  
33 ~~advance of the public hearing~~ *property tax estimate notice.* Alternatively,  
34 the county clerk may transmit the notice to the taxpayer by electronic  
35 means ~~at least 10 days in advance of the public hearing~~, if such taxpayer  
36 and county clerk have consented in writing to service by electronic means.  
37 The county clerk is not required to send a notice to a property owner of  
38 property that is exempt from ad valorem taxation. The county clerk shall  
39 consolidate the required information for all taxing subdivisions relevant to  
40 the taxpayer's property on one notice. The notice shall be in a format  
41 prescribed by the director of accounts and reports. The notice shall  
42 include, but not be limited to:

43 (A)(1) The following heading:

1 "NOTICE OF ~~PROPOSED~~ PROPERTY TAX ~~INCREASE~~ *ESTIMATE*  
2 AND PUBLIC HEARINGS

3 [Current year] [County name] ~~County Revenue Neutral Rate Notice~~

4 This is NOT a bill. Do not remit payment.";

5 ~~(B)~~(2) the following statement:

6 "This notice contains estimates of the tax on your property ~~and~~  
7 ~~proposed property tax increases~~. THE ACTUAL TAX ON YOUR  
8 PROPERTY MAY INCREASE OR DECREASE FROM THESE  
9 ESTIMATES. Governing bodies of taxing subdivisions ~~must vote in order~~  
10 ~~to exceed the Revenue Neutral Rate to increase the total property taxes~~  
11 ~~collected are restricted to the property tax limits set forth in section 1, and~~  
12 ~~amendments thereto. Governing bodies may adopt budgets less than the~~  
13 ~~property tax limit. Governing bodies will vote at shall hold~~ public hearings  
14 at the dates, times and locations listed. Taxpayers may attend and comment  
15 at the hearings. Property tax statements will be issued after *budgets are*  
16 *adopted and* mill rates are ~~finalized and taxes are~~ calculated.";

17 ~~(C)~~(3) the appraised value and assessed value of the taxpayer's  
18 property for the current year and the previous year;

19 ~~(D)~~(4) the mill levy and amount of property tax of each taxing  
20 subdivision on the taxpayer's property from the previous year's tax  
21 statement in a column titled: "[Previous year] Tax";

22 ~~(E)~~(5) the ~~revenue neutral rate property tax limit~~ in mills and  
23 estimated amount of property tax for the current year of each taxing  
24 subdivision on the taxpayer's property based on the ~~revenue neutral rate~~  
25 ~~property tax limit~~ of each taxing subdivision in a column titled: "[Current  
26 year] Tax at ~~Revenue Neutral Rate the Property Tax Limit~~";

27 ~~(F)~~ the estimated amount of property tax for the current year of each  
28 taxing subdivision on the taxpayer's property based on either: (i) The  
29 revenue neutral rate for a taxing subdivision that does not intend to exceed  
30 its revenue neutral rate; or (ii) the proposed tax rate provided by the taxing  
31 subdivision, if the taxing subdivision notified the county clerk of its  
32 proposed intent to exceed its revenue neutral rate, and such mill levy used  
33 in the calculation, in a column titled: "[Current year] Proposed Tax";

34 ~~(G)~~(6) the difference between the amount of the current year's  
35 proposed tax and the previous year's tax, reflected in dollars and a  
36 percentage, for each taxing subdivision in a column titled: "[Current year]  
37 Proposed Tax Exceeding [Previous year] Tax"; and

38 ~~(H)~~(7) the date, time and location of the public hearing of each taxing  
39 subdivision ~~that notified the county clerk of its proposed intent to exceed~~  
40 ~~its revenue neutral rate~~ in a column titled: "Date, Time and Location of  
41 Public Hearing".

42 (c) The columns described in ~~subparagraphs (D) through (G)~~  
43 ~~subsections (b)(4) through (6)~~ shall include a total of the amounts at the

1 end of each column. For each taxing subdivision, the notice shall include  
2 the total amount of revenue from the property tax levy for the previous  
3 year, the proposed total amount of revenue from the property tax levy for  
4 the current year and the difference or change between such amounts,  
5 reflected in dollars and a percentage. Although the state of Kansas is not a  
6 taxing subdivision for purposes of this section, the notice shall include the  
7 previous year's tax amount and the estimate of the tax for the current year  
8 on the taxpayer's property based on the statutory mill levies. *Although*  
9 *school districts are not a taxing subdivision for purposes of this section,*  
10 *the notice shall include the previous year's tax amount and the proposed*  
11 *tax amount for the current year on the taxpayer's property based on the*  
12 *statutory mill levies or statutory authority for mill levies.*

13 (3) ~~The public hearing to consider exceeding the revenue neutral rate~~  
14 ~~shall be held not sooner than August 20 and not later than September 20.~~  
15 ~~The governing body shall provide interested taxpayers desiring to be heard~~  
16 ~~an opportunity to present oral testimony within reasonable time limits and~~  
17 ~~without unreasonable restriction on the number of individuals allowed to~~  
18 ~~make public comment. The public hearing may be conducted in~~  
19 ~~conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929,~~  
20 ~~and amendments thereto, if the governing body otherwise complies with~~  
21 ~~all requirements of this section. Nothing in this section shall be construed~~  
22 ~~to prohibit additional public hearings that provide additional opportunities~~  
23 ~~to present testimony or public comment prior to the public hearing~~  
24 ~~required by this section.~~

25 (4) ~~A majority vote of the governing body, by the adoption of a~~  
26 ~~resolution or ordinance to approve exceeding the revenue neutral rate,~~  
27 ~~shall be required prior to adoption of a proposed budget that will result in a~~  
28 ~~tax rate in excess of the revenue neutral rate. Such vote of the governing~~  
29 ~~body shall be conducted at the public hearing and on the same day as the~~  
30 ~~commencement of the public hearing after the governing body has heard~~  
31 ~~from interested taxpayers and shall be a roll call vote. If the governing~~  
32 ~~body approves exceeding the revenue neutral rate, the governing body~~  
33 ~~shall not adopt a budget that results in a tax rate in excess of its proposed~~  
34 ~~tax rate as stated in the notice provided pursuant to this section. A copy of~~  
35 ~~the resolution or ordinance to approve exceeding the revenue neutral rate~~  
36 ~~and a certified copy of any roll call vote reporting, at a minimum, the~~  
37 ~~name and vote of each member of the governing body related to exceeding~~  
38 ~~the revenue neutral rate, whether approved or not, shall be included with~~  
39 ~~the adopted budget, budget certificate and other budget forms filed with~~  
40 ~~the county clerk and the director of accounts and reports and shall be~~  
41 ~~published on the website of the department of administration.~~

42 (e) (1) ~~Any governing body subject to the provisions of this section~~  
43 ~~that does not comply with subsection (b) shall refund to taxpayers any~~

1 property taxes over-collected based on the amount of the levy that was in  
2 excess of the revenue neutral rate.

3 ~~(2) Any taxpayer of the taxing subdivision that is the subject of the~~  
4 ~~complaint or such taxpayer's duly authorized representative may file a~~  
5 ~~complaint with the state board of tax appeals by filing a written complaint,~~  
6 ~~on a form prescribed by the board, that contains the facts that the~~  
7 ~~complaining party believes show that a governing body of a taxing~~  
8 ~~subdivision did not comply with the provisions of subsection (b) and that a~~  
9 ~~reduction or refund of taxes is appropriate. The complaining party shall~~  
10 ~~provide a copy of such complaint to the governing body of the taxing~~  
11 ~~subdivision making the levy that is the subject of the complaint.~~  
12 ~~Notwithstanding K.S.A. 74-2438a, and amendments thereto, no filing fee~~  
13 ~~shall be charged by the executive director of the state board of tax appeals~~  
14 ~~for a complaint filed pursuant to this paragraph. The governing body of the~~  
15 ~~taxing subdivision making the levy that is the subject of the complaint~~  
16 ~~shall be a party to the proceeding. Notice of any summary proceeding or~~  
17 ~~hearing shall be served upon such governing body, the county clerk, the~~  
18 ~~director of accounts and reports and the complaining party. It shall be the~~  
19 ~~duty of the governing body to initiate the production of evidence to~~  
20 ~~demonstrate, by a preponderance of the evidence, the validity of such levy.~~  
21 ~~If upon a summary proceeding or hearing, it shall be made to appear to the~~  
22 ~~satisfaction of the board that the governing body of the taxing subdivision~~  
23 ~~did not comply with subsection (b), the state board of tax appeals shall~~  
24 ~~order such governing body to refund to taxpayers the amount of property~~  
25 ~~taxes over collected or reduce the taxes levied, if uncollected. The~~  
26 ~~provisions of this paragraph shall not be construed as prohibiting any other~~  
27 ~~remedies available under the law.~~

28 ~~(d) On and after January 1, 2022, in the event that the tax levied by a~~  
29 ~~school district pursuant to K.S.A. 72-5142, and amendments thereto,~~  
30 ~~increases the property tax revenue generated for the purpose of calculating~~  
31 ~~the revenue neutral rate from the previous tax year and such amount of~~  
32 ~~increase in revenue generated from such tax levied is the only reason that~~  
33 ~~the school district would exceed the total property tax revenue from the~~  
34 ~~prior year, the school district shall be deemed to not have exceeded the~~  
35 ~~revenue neutral rate in levying a tax rate in excess of the revenue neutral~~  
36 ~~rate to take into account the increase in revenue from only such tax levied.~~

37 ~~(e)-(1)(d) (1) Notwithstanding any other provision of law to the~~  
38 ~~contrary, if the governing body of a taxing subdivision must conduct a~~  
39 ~~public hearing to approve exceeding the revenue neutral rate under this~~  
40 ~~section, the governing body of the taxing subdivision shall certify, on or~~  
41 ~~before October 1, to the proper county clerk the amount of ad valorem tax~~  
42 ~~to be levied.~~

43 (2) If a governing body of a taxing subdivision did not comply with



1 the provisions of ~~subsection (b)~~ *section 1, and amendments thereto*, and  
2 certifies to the county clerk an amount of ad valorem tax ~~to be levied that~~  
3 ~~would result in a tax rate~~ in excess of its revenue neutral rate *the property*  
4 *tax limit*, the county clerk shall reduce the ad valorem tax to be levied to  
5 the amount resulting from such taxing subdivision's revenue neutral rate  
6 *property tax limit*.

7 (f)(e) As used in this section:

8 (1) "Taxing subdivision" means any political subdivision of the state  
9 that levies an ad valorem tax on property.

10 (2) ~~"Revenue neutral rate~~*Property tax limit*" means the ~~tax rate for the~~  
11 ~~current tax year that would generate the same property tax revenue as~~  
12 ~~levied the previous tax year using the current tax year's total assessed~~  
13 ~~valuation. To calculate the revenue neutral rate, the county clerk shall~~  
14 ~~divide the property tax revenue for such taxing subdivision levied for the~~  
15 ~~previous tax year by the total of all taxable assessed valuation in such~~  
16 ~~taxing subdivision for the current tax year, and then multiply the quotient~~  
17 ~~by 1,000 to express the rate in mills. The revenue neutral rate shall be~~  
18 ~~expressed to the third decimal place~~ *the same as provided in section 1(b),*  
19 *and amendments thereto.*

20 (g)(f) In the event that a county clerk incurred costs of printing and  
21 postage that were not reimbursed pursuant to K.S.A. 2025 Supp. 79-2989,  
22 and amendments thereto, such county clerk may seek reimbursement from  
23 all taxing subdivisions required to send the notice. Such costs shall be  
24 shared proportionately by all taxing subdivisions that were included on the  
25 same notice based on the total property tax levied by each taxing  
26 subdivision. Payment of such costs shall be due to the county clerk by  
27 December 31.

28 (h)(g) The department of administration or the director of accounts  
29 and reports shall make copies of adopted budgets, budget certificates; *and*  
30 other budget documents and ~~revenue neutral rate property tax increase~~  
31 documents available to the public on the department of administration's  
32 website on a permanently accessible web page that may be accessed via a  
33 conspicuous link to that web page placed on the front page of the  
34 department's website. ~~The department of administration or the director of~~  
35 ~~accounts and reports shall also make the following information for each~~  
36 ~~tax year available on such website:~~

37 (1) ~~A list of taxing subdivisions by county;~~

38 (2) ~~whether each taxing subdivision conducted a hearing to consider~~  
39 ~~exceeding its revenue neutral rate;~~

40 (3) ~~the revenue neutral rate of each taxing subdivision;~~

41 (4) ~~the tax rate resulting from the adopted budget of each taxing~~  
42 ~~subdivision; and~~

43 (5) ~~the percent change between the revenue neutral rate and the tax~~

1 rate for each taxing subdivision.

2 (i) ~~Notwithstanding any provisions to the contrary, in the event any~~  
3 ~~governing body does not comply with the provisions of subsection (b)~~  
4 ~~because such governing body did not intend to exceed its revenue neutral~~  
5 ~~rate but the final taxable assessed valuation of such taxing subdivision~~  
6 ~~used to calculate the actual tax levy is less than the estimated assessed~~  
7 ~~valuation used to calculate the revenue neutral rate, such governing body~~  
8 ~~shall be permitted to levy a tax rate that generates the same amount of~~  
9 ~~property tax revenue as levied the previous year or less.~~

10 Sec. 6. K.S.A. 2025 Supp. 79-2989 is hereby amended to read as  
11 follows: 79-2989. (a) ~~For calendar years 2024, 2025 and 2026,~~ If a county  
12 clerk has printing or postage costs pursuant to K.S.A. 2025 Supp. 79-2988,  
13 and amendments thereto, the county clerk shall notify and provide  
14 documentation of such costs to the secretary of revenue. The secretary of  
15 revenue shall certify the amount of moneys attributable to such costs and  
16 shall transmit a copy of such certification to the director of accounts and  
17 reports. Upon such receipt of such certification, the director of accounts  
18 and reports shall transfer an amount of moneys equal to such certified  
19 amount from the state general fund to the taxpayer notification costs fund  
20 of the department of revenue. The secretary of revenue shall transmit a  
21 copy of each such certification to the director of legislative research and  
22 the director of the budget.

23 (b) There is hereby established in the state treasury the taxpayer  
24 notification costs fund that shall be administered by the secretary of  
25 revenue. All expenditures from the taxpayer notification costs fund shall  
26 be for the purpose of paying county printing and postage costs pursuant to  
27 K.S.A. 2025 Supp. 79-2988, and amendments thereto. All expenditures  
28 from such fund shall be made in accordance with appropriations acts upon  
29 warrants of the director of accounts and reports issued pursuant to  
30 vouchers approved by the secretary of revenue or the secretary's designee.

31 Sec. 7. K.S.A. 2025 Supp. 72-5137, 79-2929, 79-2988 and 79-2989  
32 are hereby repealed.

33 Sec. 8. This act shall take effect and be in force from and after its  
34 publication in the Kansas register.