

SENATE BILL No. 532

By Committee on Assessment and Taxation

3-9

1 AN ACT concerning taxation; relating to property tax; decreasing the rate
2 of ad valorem tax imposed by a school district; amending K.S.A. 2025
3 Supp. 72-5142 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2025 Supp. 72-5142 is hereby amended to read as
7 follows: 72-5142. (a) The board of education of each school district shall
8 levy an ad valorem tax upon the taxable tangible property of the school
9 district in the school years specified in subsection (b) for the purpose of:

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

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

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

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

22 (1) 20 mills in the school ~~years 2025-2026~~ and year 2026-2027;

23 (2) 19 mills in the school year 2027-2028;

24 (3) 18 mills in the school year 2028-2029;

25 (4) 17 mills in the school year 2029-2030;

26 (5) 16 mills in the school year 2030-2031; and

27 (6) 15 mills in the school year 2031-2032, and each school year
28 thereafter.

29 (c) The proceeds from the tax levied by a district under authority of
30 this section, except the proceeds of such tax levied for the purpose
31 described in subsection (a)(3), shall be remitted to the state treasurer in
32 accordance with the provisions of K.S.A. 75-4215, and amendments
33 thereto. Upon receipt of each such remittance, the state treasurer shall
34 deposit the entire amount in the state treasury to the credit of the state
35 school district finance fund.

36 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a

1 or 79-1964b, and amendments thereto.

2 Sec. 2. K.S.A. 2025 Supp. 72-5142 is hereby repealed.

3 Sec. 3. This act shall take effect and be in force from and after its

4 publication in the statute book.