

HOUSE BILL No. 2113

By Committee on Vision 2020

1-27

1 AN ACT concerning taxation; relating to state property tax levy for
2 institutions of higher education; amending K.S.A. 76-6b02 and K.S.A.
3 2010 Supp. 76-6b01 and repealing the existing sections.
4

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

6 Section 1. K.S.A. 2010 Supp. 76-6b01 is hereby amended to read as
7 follows: 76-6b01. (a) There is hereby levied an annual permanent state
8 tax upon all tangible property in this state which is subject to ad valorem
9 taxation. The tax levy shall be ~~.6 mill in the year 2003 and 1 mill in the~~
10 ~~year 2004~~ *four mills in the year 2011*, and each year thereafter until
11 changed by statute. Such tax levy shall be in addition to all other state tax
12 levies authorized by law. Such tax levy shall be for the use and benefit of
13 the state institutions of higher education. The proceeds of such tax levy
14 shall be apportioned in accordance with this act. *As used in this section,*
15 *"state institutions of higher education" shall include, but not be limited*
16 *to, state community colleges and technical colleges.*

17 (b) The county treasurer of each county shall make the proceeds of
18 the tax levy provided for in this section available to the state treasurer
19 immediately upon collection. When available, the state treasurer shall
20 withdraw from each county the proceeds of the taxes raised by such tax
21 levy. Upon such withdrawal the state treasurer shall deposit the same in
22 the state treasury and shall credit the same as provided in K.S.A. 76-
23 6b02, *and amendments thereto.*

24 Sec. 2. K.S.A. 76-6b02 is hereby amended to read as follows: 76-
25 6b02. (a) All moneys received by the state treasurer under K.S.A. 76-
26 6b01, and amendments thereto, shall be credited to the Kansas
27 educational building fund to be used for the construction, reconstruction,
28 equipment and repair of buildings and grounds at the state educational
29 institutions under the control and supervision of the state board of regents
30 and for payment of debt service on revenue bonds issued to finance such
31 projects, all subject to appropriation by the legislature. *As used in this*
32 *section, "state educational institutions" shall include, but not be limited*
33 *to, state community colleges and technical colleges.*

34 (b) Subject to any restrictions imposed by appropriation acts, the
35 state board of regents is authorized to pledge funds appropriated to it
36 from the Kansas educational building fund or from any other source and

1 transferred to a special revenue fund of the state board of regents
2 specified by statute for the payment of debt service on revenue bonds
3 issued for the purposes set forth in subsection (a). Subject to any
4 restrictions imposed by appropriation acts, the state board of regents is
5 also authorized to pledge any funds appropriated to it from the Kansas
6 educational building fund or from any other source and transferred to a
7 special revenue fund of the state board of regents specified by statute as a
8 priority for the payment of debt service on such revenue bonds. Neither
9 the state ~~or~~ nor the state board of regents shall have the power to pledge
10 the faith and credit or taxing power of the state of Kansas for such
11 purposes and any payment by the state board of regents for such purposes
12 shall be subject to and dependent on appropriations being made from time
13 to time by the legislature. Any obligation of the state board of regents for
14 payment of debt service on revenue bonds and any such revenue bonds
15 issued for the purposes set forth in subsection (a) shall not be considered
16 a debt or obligation of the state for the purpose of section 6 of article 11
17 of the constitution of the state of Kansas.

18 Sec. 3. K.S.A. 76-6b02 and K.S.A. 2010 Supp. 76-6b01 are hereby
19 repealed.

20 Sec. 4. This act shall take effect and be in force from and after its
21 publication in the statute book.