

UPDATED
SESSION OF 2013

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2391

As Amended by House Committee of the Whole

Brief*

HB 2391, as amended, would allow a local school board that has levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to six years. The amount of the levy would be reduced to 90.0 percent in the first year of the six-year period; 75.0 percent in the second year; 60.0 percent in the third year; 45.0 percent in the fourth year; 30.0 percent in the fifth year; and 15.0 percent in the sixth year.

Current law allows local school boards that have levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to an additional three years.

Background

Proponents of the original bill included Blue Valley - Unified School District (USD) No. 229 and Olathe - USD No. 233. Opponents included representatives of Wichita Public Schools and Independence - USD No. 446.

The House Committee of the Whole amended the bill to reduce the number of years in which a tax could continue be levied from nine to six years. In addition, the amount a district could levy was reduced in the second year from 80.0 percent to 75.0 percent; in year three from 70.0 percent 60.0 percent; in year four from 60.0 percent to 45.0 percent; in year five from 50.0 percent to 30.0 percent; and in year six from 40.0

*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>

percent to 15.0 percent.

The fiscal note prepared by the Division of the Budget on the original states the Kansas Department of Education indicates enactment of the bill would not affect state aid to school districts, as the funding for ancillary school facilities is a local property tax and the funding would remain in the local district. Any fiscal effect would be limited to those tax payers in school districts who would choose to extend the property tax levy over a nine year period. An updated fiscal note was not available for the bill, as amended.