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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 8, 2022

Subject: House Bill No. 2724

Summary

House Bill No. 2724 would exclude the statutorily imposed 20 mills set forth in K.S.A. 72-5142 to finance education from the calculation of the revenue neutral rate when determining whether the notice and public hearing requirements would apply for a school district in order to exceed the revenue neutral rate when levying property tax. The provision would apply for tax year 2022 and thereafter.