

As Amended by House Committee

{As Amended by Senate Committee of the Whole}

As Amended by Senate Committee

Session of 2017

SENATE BILL No. 146

By Committee on Assessment and Taxation

2-2

1 AN ACT concerning property taxation; authorizing continuation of
2 statewide levy for schools, ~~limitation on exemption for certain~~
3 ~~property~~ and exemption of portion of residential property therefrom;
4 amending K.S.A. 2016 Supp. 72-6470 and 79-201x and repealing the
5 existing sections.
6

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

8 ~~*New Section 1. No ad valorem tax exemption for real or personal*~~
9 ~~*property granted after the effective date of this act by any governing*~~
10 ~~*body of any city or the board of county commissioners of any county (the*~~
11 ~~*board of tax appeals) pursuant to the provisions of either: (a) Section 13*~~
12 ~~*of article 11 of the constitution of the state of Kansas; or (b) K.S.A. 12-*~~
13 ~~*1740 et seq. and 79-201a Second for Twenty-Fourth; and amendments*~~
14 ~~*thereto, for any property constructed or purchased with the proceeds of*~~
15 ~~*revenue bonds shall be deemed to exempt any such property from the ad*~~
16 ~~*valorem property tax levied by or on behalf of a school district (pursuant*~~
17 ~~*to the provisions of K.S.A. 2016 Supp. 72-6470, and amendments*~~
18 ~~*thereto. The provisions of this section shall not apply to exemptions*~~
19 ~~*granted by the board of tax appeals when the associated resolution of*~~
20 ~~*intent to issue revenue bonds and grant property tax abatement was*~~
21 ~~*approved by any governing body of any city or the board of*~~
22 ~~*commissioners of any county or the public hearing required by K.S.A.*~~
23 ~~*79-251, and amendments thereto, was conducted prior to May 1, 2017.*~~

24 Section 1. ~~Sec. 2.~~ Section 1. K.S.A. 2016 Supp. 72-6470 is hereby
25 amended to read as follows: 72-6470. (a) The board of education of each
26 school district shall levy an ad valorem tax upon the taxable tangible
27 property of the district at a rate of 20 mills in school year ~~2015-2016~~ 2017-
28 2018 and school year ~~2016-2017~~ 2018-2019 for the purpose of:

29 (1) Paying a portion of the costs of operating and maintaining public
30 schools in partial fulfillment of the constitutional obligation of the
31 legislature to finance the educational interests of the state; and

32 (2) with respect to any redevelopment district established prior to July

1 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a
2 portion of the principal and interest on bonds issued by cities under
3 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
4 redevelopment projects upon property located within the district.

5 (b) Except for that portion of the proceeds used for the purpose
6 specified in subsection (a)(2), the proceeds from the tax levied by a school
7 district under authority of this section shall be remitted to the state
8 treasurer in accordance with the provisions of K.S.A. 75-4215, and
9 amendments thereto. Upon receipt of each such remittance, the state
10 treasurer shall deposit the entire amount in the state treasury and shall
11 credit the same to the state school finance fund.

12 (c) All moneys remitted to the state treasurer pursuant to subsection
13 (b) shall be used for paying a portion of the costs of operating and
14 maintaining public schools in partial fulfillment of the constitutional
15 obligation of the legislature to finance the educational interests of the state.

16 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a
17 or 79-1964b, and amendments thereto.

18 (e) The provisions of this section shall be effective from and after
19 July 1, 2015, through June 30, ~~2017~~ 2019.

20 Sec. ~~2-3~~ **2**. K.S.A. 2016 Supp. 79-201x is hereby amended to read as
21 follows: 79-201x. For taxable years ~~2015~~ 2017 and ~~2016~~ 2018, the
22 following described property, to the extent herein specified, shall be and is
23 hereby exempt from the property tax levied pursuant to the provisions of
24 K.S.A. 2016 Supp. 72-6470, and amendments thereto: Property used for
25 residential purposes to the extent of \$20,000 of its appraised valuation.

26 Sec. ~~3-4~~ **3**. K.S.A. 2016 Supp. 72-6470 and 79-201x are hereby
27 repealed.

28 Sec. ~~4-5~~ **4**. This act shall take effect and be in force from and after
29 its publication in the statute book ~~the Kansas register~~ **statute book**.