

Substitute for HOUSE BILL No. 2119

By Committee on K-12 Education Budget

3-1

1 AN ACT concerning education; relating to the instruction and financing
2 thereof; making and concerning appropriations for the department of
3 education for fiscal years ending June 30, 2021, June 30, 2022, and
4 June 30, 2023; creating the student empowerment act to provide
5 education savings accounts to certain students; requiring the school
6 term to be conducted through in-person education and allowing for
7 limited remote learning; requiring boards of education to allocate
8 sufficient school district moneys to improve academic performance of
9 underachieving students; providing an alternative state aid calculation
10 for school district remote enrollment; authorizing continuation of the 20
11 mill statewide property tax levy for schools and the exemption of a
12 portion of residential property from such levy; expanding student
13 eligibility under the tax credit for low income students scholarship
14 program; amending K.S.A. 72-1163, 72-3115, 72-5134, 72-5151, 79-
15 201x and 79-32,117 and K.S.A. 2020 Supp. 72-3117, 72-4352, 72-
16 4354, 72-5131, 72-5132, 72-5142 and 72-5178 and repealing the
17 existing sections.
18

19 *Be it enacted by the Legislature of the State of Kansas:*
20 Section 1.

21 DEPARTMENT OF EDUCATION

22 (a) On the effective date of this act, of the \$3,306,581 appropriated
23 for the above agency for the fiscal year ending June 30, 2021, by section
24 2(a) of chapter 19 of the 2019 Session Laws of Kansas from the state
25 general fund in the KPERS – employer contributions – non-USDs account
26 (652-00-1000-0100), the sum of \$2,015,931 is hereby lapsed.

27 (b) On the effective date of this act, of the \$21,247,425 appropriated
28 for the above agency for the fiscal year ending June 30, 2021, by section
29 2(a) of chapter 19 of the 2019 Session Laws of Kansas from the state
30 general fund in the KPERS – employer contributions – USDs account
31 (652-00-1000-0110), the sum of \$6,869,706 is hereby lapsed.

32 (c) On the effective date of this act, of the \$12,673,886 appropriated
33 for the above agency for the fiscal year ending June 30, 2021, by section
34 79(a) of chapter 5 of the 2020 Session Laws of Kansas from the state
35 general fund in the mental health intervention team pilot account (652-00-
36 1000-0150), the sum of \$1,215,004 is hereby lapsed.

1 (d) On the effective date of this act, any unencumbered balance in the
2 education super highway account (652-00-1000-0180) of the state general
3 fund is hereby lapsed.

4 (e) On the effective date of this act, of the \$5,060,528 appropriated
5 for the above agency for the fiscal year ending June 30, 2021, by section
6 79(a) of chapter 5 of the 2020 Session Laws of Kansas from the state
7 general fund in the school district juvenile detention facilities and Flint
8 Hills job corps center grants account (652-00-1000-0290), the sum of
9 \$782,064 is hereby lapsed.

10 (f) On the effective date of this act, of the \$360,693 appropriated for
11 the above agency for the fiscal year ending June 30, 2021, by section 79(a)
12 of chapter 5 of the 2020 Session Laws of Kansas from the state general
13 fund in the governor's teaching excellence scholarships and awards
14 account (652-00-1000-0770), the sum of \$140,755 is hereby lapsed.

15 (g) On the effective date of this act, of the \$89,659,017 appropriated
16 for the above agency for the fiscal year ending June 30, 2021, by section
17 2(a) of chapter 19 of the 2019 Session Laws of Kansas from the state
18 general fund in the state foundation aid account (652-00-1000-0820), the
19 sum of \$18,897,038 is hereby lapsed.

20 (h) In addition to the other purposes for which expenditures may be
21 made by the above agency from the moneys appropriated from the state
22 general fund or from any special revenue fund or funds for fiscal year
23 2021, as authorized by section 79 of chapter 5 of the 2020 Session Laws of
24 Kansas, this or other appropriation act of the 2021 regular session of the
25 legislature, expenditures shall be made by the above agency from such
26 moneys to recommend a bonus in the amount of \$500 to each classroom
27 teacher employed by a board of education in school year 2020-2021:
28 *Provided*, That, the boards of education shall review the moneys received
29 from the federal CARES act, public law 116-136, the federal coronavirus
30 preparedness and response supplemental appropriation act, 2020, public
31 law 116-123, the federal families first coronavirus response act, public law
32 116-127, the federal paycheck protection program and health care
33 enhancement act, public law 116-139, the federal consolidated
34 appropriations act, 2021, public law 116-260 or any other federal law that
35 appropriates moneys to the state for aid for coronavirus relief, to determine
36 if such funds may be available for such purpose: *Provided further*, That,
37 for the purposes of this section, "classroom teacher" means any person
38 who holds a certificate to teach and is under contract to teach on a full-
39 time basis by a board of education and any person who is under contract to
40 teach on a full-time basis by a board of education but who does so
41 pursuant to a licensure waiver granted pursuant to rules and regulations of
42 the state department of education, and does not include any
43 superintendent, assistant superintendent, supervisor or principal employed

1 pursuant to K.S.A. 72-1134, and amendments thereto, person who holds a
 2 student teaching license, paraprofessional or any other person employed
 3 by a board of education.

4 Sec. 2.

5 DEPARTMENT OF EDUCATION

6 (a) There is appropriated for the above agency from the state general
 7 fund for the fiscal year ending June 30, 2022, the following:

8 Operating expenditures (including
 9 official hospitality) (652-00-1000-0053).....\$14,109,493

10 *Provided*, That any unencumbered balance in the operating expenditures
 11 (including official hospitality) account in excess of \$100 as of June 30,
 12 2021, is hereby reappropriated for fiscal year 2022.

13 KPERS-school employer
 14 contributions-non-USDs (652-00-1000-0100).....\$41,853,675

15 *Provided*, That any unencumbered balance in the KPERS-school employer
 16 contributions-non-USDs account in excess of \$100 as of June 30, 2021, is
 17 hereby reappropriated for fiscal year 2022.

18 KPERS-school employer
 19 contributions-USDs (652-00-1000-0110).....\$537,971,506

20 *Provided*, That any unencumbered balance in the KPERS-school employer
 21 contributions-USDs account in excess of \$100 as of June 30, 2021, is
 22 hereby reappropriated for fiscal year 2022.

23 KPERS layering payment (652-00-1000-0120).....\$6,400,000

24 KPERS layering payment #2 (652-00-1000-0121).....\$19,400,000

25 ACT and workkeys assessments
 26 program (652-00-1000-0140).....\$2,800,000

27 Mental health intervention
 28 team pilot (652-00-1000-0150).....\$7,534,722

29 Education commission of
 30 the states (652-00-1000-0220).....\$67,700

31 School safety hotline (652-00-1000-0230).....\$10,000

32 School district juvenile detention
 33 facilities and Flint Hills job corps
 34 center grants (652-00-1000-0290).....\$5,060,528

35 *Provided*, That any unencumbered balance in the school district juvenile
 36 detention facilities and Flint Hills job corps center grants account in excess
 37 of \$100 as of June 30, 2021, is hereby reappropriated for fiscal year 2022:

38 *Provided further*, That expenditures shall be made from the school district
 39 juvenile detention facilities and Flint Hills job corps center grants account
 40 for grants to school districts in amounts determined pursuant to and in
 41 accordance with the provisions of K.S.A. 72-1173, and amendments
 42 thereto.

43 School food assistance (652-00-1000-0320).....\$2,510,486

1 Mentor teacher (652-00-1000-0440).....\$1,300,000
 2 Educable deaf-blind and severely handicapped
 3 children's programs aid (652-00-1000-0630).....\$110,000
 4 Special education
 5 services aid (652-00-1000-0700).....\$512,880,818
 6 *Provided*, That any unencumbered balance in the special education
 7 services aid account in excess of \$100 as of June 30, 2021, is hereby
 8 reappropriated for fiscal year 2022: *Provided further*; That expenditures
 9 shall not be made from the special education services aid account for the
 10 provision of instruction for any homebound or hospitalized child, unless
 11 the categorization of such child as exceptional is conjoined with the
 12 categorization of the child within one or more of the other categories of
 13 exceptionality: *And provided further*; That expenditures shall be made from
 14 this account for grants to school districts in amounts determined pursuant
 15 to and in accordance with the provisions of K.S.A. 72-3425, and
 16 amendments thereto: *And provided further*; That expenditures shall be
 17 made from the amount remaining in this account, after deduction of the
 18 expenditures specified in the foregoing provisos, for payments to school
 19 districts in amounts determined pursuant to and in accordance with the
 20 provisions of K.S.A. 72-3422, and amendments thereto.
 21 Supplemental state aid (652-00-1000-0840).....\$2,400,000
 22 (b) There is appropriated for the above agency from the following
 23 special revenue fund or funds for the fiscal year ending June 30, 2022, all
 24 moneys now or hereafter lawfully credited to and available in such fund or
 25 funds, except that expenditures other than refunds authorized by law and
 26 transfers to other state agencies shall not exceed the following:
 27 School district capital outlay state aid fund.....No limit
 28 Educational technology
 29 coordinator fund (652-00-2157-2157).....No limit
 30 *Provided*, That expenditures shall be made by the above agency for the
 31 fiscal year ending June 30, 2022, from the educational technology
 32 coordinator fund of the department of education to provide data on the
 33 number of school districts served and cost savings for those districts in
 34 fiscal year 2022 in order to assess the cost effectiveness of the position of
 35 educational technology coordinator.
 36 Communities in schools
 37 program fund (652-00-2221-2400).....No limit
 38 Inservice education workshop
 39 fee fund (652-00-2230-2010).....No limit
 40 *Provided*, That expenditures may be made from the inservice education
 41 workshop fee fund for operating expenditures, including official
 42 hospitality, incurred for inservice workshops and conferences: *Provided*
 43 *further*; That the state board of education is hereby authorized to fix,

1 charge and collect fees for inservice workshops and conferences: *And*
2 *provided further*, That such fees shall be fixed in order to recover all or
3 part of such operating expenditures incurred for inservice workshops and
4 conferences: *And provided further*, That all fees received for inservice
5 workshops and conferences shall be deposited in the state treasury in
6 accordance with the provisions of K.S.A. 75-4215, and amendments
7 thereto, and shall be credited to the inservice education workshop fee fund.
8 Federal indirect cost
9 reimbursement fund (652-00-2312-2200).....No limit
10 Conversion of materials and
11 equipment fund (652-00-2420-2020).....No limit
12 School bus safety fund (652-00-2532-2300).....No limit
13 State safety fund (652-00-2538-2030).....No limit
14 *Provided*, That notwithstanding the provisions of K.S.A. 8-272, and
15 amendments thereto, or any other statute, funds shall be distributed during
16 fiscal year 2022 as soon as moneys are available.
17 Motorcycle safety fund (652-00-2633-2050).....No limit
18 Teacher and administrator
19 fee fund (652-00-2723-2060).....No limit
20 Service clearing fund (652-00-2869-2800).....No limit
21 School district capital
22 improvements fund (652-00-2880-2880).....No limit
23 *Provided*, That expenditures from the school district capital improvements
24 fund shall be made only for the payment of general obligation bonds
25 approved by voters under the authority of K.S.A. 72-5457, and
26 amendments thereto.
27 Reimbursement for
28 services fund (652-00-3056-3200).....No limit
29 ESSA – student support academic enrichment –
30 federal fund (652-00-3113-3113).....No limit
31 Educationally deprived
32 children – state operations –
33 federal fund (652-00-3131-3130).....No limit
34 Food assistance –
35 federal fund (652-00-3230-3020).....No limit
36 Elementary and secondary school aid –
37 federal fund (652-00-3233-3040).....No limit
38 Education of handicapped children
39 fund – federal (652-00-3234-3050).....No limit
40 Community-based
41 child abuse prevention –
42 federal fund (652-00-3319-7400).....No limit
43 TANF children's programs –

1	federal fund (652-00-3323-0531).....	No limit
2	21 st century community learning centers –	
3	federal fund (652-00-3519-3890).....	No limit
4	State assessments –	
5	federal fund (652-00-3520-3800).....	No limit
6	Rural and low-income schools program –	
7	federal fund (652-00-3521-3810).....	No limit
8	Language assistance state grants –	
9	federal fund (652-00-3522-3820).....	No limit
10	State grants for improving teacher quality –	
11	federal fund (652-00-3526-3860).....	No limit
12	State grants for improving	
13	teacher quality – federal fund –	
14	state operations (652-00-3527-3870).....	No limit
15	Food assistance – school	
16	breakfast program –	
17	federal fund (652-00-3529-3490).....	No limit
18	Food assistance – national	
19	school lunch program –	
20	federal fund (652-00-3530-3500).....	No limit
21	Food assistance – child	
22	and adult care food program –	
23	federal fund (652-00-3531-3510).....	No limit
24	Elementary and secondary school aid –	
25	federal fund – local education	
26	agency fund (652-00-3532-3520).....	No limit
27	Education of handicapped	
28	children fund – state operations –	
29	federal fund (652-00-3534-3540).....	No limit
30	Education of handicapped	
31	children fund – preschool –	
32	federal fund (652-00-3535-3550).....	No limit
33	Education of handicapped	
34	children fund – preschool state	
35	operations – federal (652-00-3536-3560).....	No limit
36	Elementary and secondary school	
37	aid – federal fund – migrant	
38	education fund (652-00-3537-3570).....	No limit
39	Elementary and secondary school aid –	
40	federal fund – migrant education –	
41	state operations (652-00-3538-3580).....	No limit
42	Vocational education title I –	
43	federal fund (652-00-3539-3590).....	No limit

1	Vocational education title I – federal fund –	
2	state operations (652-00-3540-3600).....	No limit
3	Educational research grants and	
4	projects fund (652-00-3592-3070).....	No limit
5	Coronavirus relief fund –	
6	federal fund (652-00-3753).....	No limit
7	Local school district contribution program	
8	checkoff fund (652-00-7005-7005).....	No limit
9	<i>Provided</i> , That notwithstanding the provisions of K.S.A. 79-3221n, and	
10	amendments thereto, or any other statute, during the fiscal year ending	
11	June 30, 2022, any moneys in such fund where a taxpayer fails to	
12	designate a unified school district on such taxpayer's individual income tax	
13	return may be expended by the above agency on educational	
14	programming.	
15	Governor's teaching excellence	
16	scholarships program	
17	repayment fund (652-00-7221-7200).....	No limit
18	<i>Provided</i> , That all expenditures from the governor's teaching excellence	
19	scholarships program repayment fund shall be made in accordance with	
20	K.S.A. 72-2166, and amendments thereto: <i>Provided further</i> , That each	
21	such grant shall be required to be matched on a \$1-for-\$1 basis from	
22	nonstate sources: <i>And provided further</i> , That award of each such grant shall	
23	be conditioned upon the recipient entering into an agreement requiring the	
24	grant to be repaid if the recipient fails to complete the course of training	
25	under the national board for professional teaching standards certification	
26	program: <i>And provided further</i> , That all moneys received by the	
27	department of education for repayment of grants made under the	
28	governor's teaching excellence scholarships program shall be deposited in	
29	the state treasury in accordance with the provisions of K.S.A. 75-4215, and	
30	amendments thereto, and shall be credited to the governor's teaching	
31	excellence scholarships program repayment fund.	
32	Private donations, gifts, grants and	
33	bequests fund (652-00-7307-5000).....	No limit
34	Family and children	
35	investment fund (652-00-7375).....	No limit
36	State school district	
37	finance fund (652-00-7393).....	No limit
38	Mineral production	
39	education fund (652-00-7669-7669).....	No limit
40	School safety and security grants – federal fund.....	No limit
41	<i>Provided</i> , That all moneys in the school safety and security grants –	
42	federal fund expended for fiscal year 2022 shall be matched by the	
43	receiving school district on a \$1-for-\$1 basis from other moneys of the	

1 district: *Provided further*, That expenditures shall be made by the above
 2 agency from such fund for fiscal year 2022 for disbursements of grant
 3 moneys approved by the state board of education for the acquisition and
 4 installation of security cameras and any other systems, equipment and
 5 services necessary for security monitoring of facilities operated by a
 6 school district, and for securing doors, windows and any entrances to such
 7 facilities.

8 Mental health intervention team pilot – federal fund.....No limit
 9 Communities in schools program – federal fund.....No limit

10 (c) There is appropriated for the above agency from the children's
 11 initiatives fund for the fiscal year ending June 30, 2022, the following:

12 Children's cabinet
 13 accountability fund (652-00-2000-2402).....\$375,000

14 *Provided*, That any unencumbered balance in the children's cabinet
 15 accountability fund account in excess of \$100 as of June 30, 2021, is
 16 hereby reappropriated for fiscal year 2022.

17 CIF grants (652-00-2000-2408).....\$18,129,848

18 *Provided*, That any unencumbered balance in the CIF grants account in
 19 excess of \$100 as of June 30, 2021, is hereby reappropriated for fiscal year
 20 2022.

21 Quality initiative infants
 22 and toddlers (652-00-2000-2420).....\$500,000

23 *Provided*, That any unencumbered balance in the quality initiative infants
 24 and toddlers account in excess of \$100 as of June 30, 2021, is hereby
 25 reappropriated for fiscal year 2022.

26 Early childhood block grant
 27 autism diagnosis (652-00-2000-2422).....\$50,000

28 *Provided*, That any unencumbered balance in the early childhood block
 29 grant autism diagnosis account in excess of \$100 as of June 30, 2021, is
 30 hereby reappropriated for fiscal year 2022.

31 Parent education program (652-00-2000-2510).....\$8,437,635

32 *Provided*, That any unencumbered balance in the parent education
 33 program account in excess of \$100 as of June 30, 2021, is hereby
 34 reappropriated for fiscal year 2022: *Provided further*, That expenditures
 35 from the parent education program account for each such grant shall be
 36 matched by the school district in an amount that is equal to not less than
 37 50% of the grant.

38 Communities aligned in early development
 39 and education (652-00-2000-2550).....\$1,000,000

40 Pre-K pilot (652-00-2000-2535).....\$4,200,000

41 (d) On July 1, 2021, or as soon thereafter as moneys are available,
 42 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and
 43 amendments thereto, or any other statute, the director of accounts and

1 reports shall transfer \$50,000 from the family and children trust account of
2 the family and children investment fund (652-00-7375-7900) of the
3 department of education to the communities in schools program fund (652-
4 00-2221-2400) of the department of education.

5 (e) On March 30, 2022, and June 30, 2022, or as soon thereafter as
6 moneys are available, notwithstanding the provisions of K.S.A. 8-267 or
7 8-272, and amendments thereto, or any other statute, the director of
8 accounts and reports shall transfer \$550,000 from the state safety fund
9 (652-00-2538-2030) to the state general fund: *Provided*, That the transfer
10 of such amount shall be in addition to any other transfer from the state
11 safety fund to the state general fund as prescribed by law: *Provided*
12 *further*, That the amount transferred from the state safety fund to the state
13 general fund pursuant to this subsection is to reimburse the state general
14 fund for accounting, auditing, budgeting, legal, payroll, personnel and
15 purchasing services and any other governmental services that are
16 performed on behalf of the department of education by other state agencies
17 that receive appropriations from the state general fund to provide such
18 services.

19 (f) On July 1, 2021, and quarterly thereafter, the director of accounts
20 and reports shall transfer \$73,750 from the state highway fund of the
21 department of transportation to the school bus safety fund (652-00-2532-
22 2300) of the department of education.

23 (g) On July 1, 2021, the director of accounts and reports shall transfer
24 an amount certified by the commissioner of education from the motorcycle
25 safety fund (652-00-2633-2050) of the department of education to the
26 motorcycle safety fund (561-00-2366-2360) of the state board of regents:
27 *Provided*, That the amount to be transferred shall be determined by the
28 commissioner of education based on the amounts required to be paid
29 pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

30 (h) On July 1, 2021, or as soon thereafter as moneys are available, the
31 director of accounts and reports shall transfer \$70,000 from the USAC E-
32 rate program federal fund (561-00-3920-3920) of the state board of regents
33 to the education technology coordinator fund (652-00-2157-2157) of the
34 department of education.

35 (i) There is appropriated for the above agency from the Kansas
36 endowment for youth fund for the fiscal year ending June 30, 2022, the
37 following:

38 Children's cabinet administration (652-00-7000-7001).....\$260,535

39 *Provided*, That any unencumbered balance in the children's cabinet
40 administration account in excess of \$100 as of June 30, 2021, is hereby
41 reappropriated for fiscal year 2022.

42 (j) During the fiscal year ending June 30, 2022, the commissioner of
43 education, with the approval of the director of the budget, may transfer any

1 part of any item of appropriation for fiscal year 2022 from the state general
2 fund for the department of education to another item of appropriation for
3 fiscal year 2022 from the state general fund for the department of
4 education. The commissioner of education shall certify each such transfer
5 to the director of accounts and reports and shall transmit a copy of each
6 such certification to the director of legislative research.

7 (k) There is appropriated for the above agency from the expanded
8 lottery act revenues fund for the fiscal year ending June 30, 2022, the
9 following:

10 KPERs – school employer

11 contribution (652-00-1700-1700).....\$41,143,515

12 *Provided*, That during the fiscal year ending June 30, 2022, the amount
13 appropriated from the expanded lottery act revenues fund in the KPERs –
14 school employer contribution account (652- 00-1700-1700) for the
15 department of education shall be for the purpose of reducing the unfunded
16 actuarial liability of the Kansas public employees retirement system
17 attributable to the state of Kansas and participating employers under
18 K.S.A. 74-4931, and amendments thereto, in accordance with K.S.A. 74-
19 8768, and amendments thereto.

20 (l) On July 1, 2021, of the \$2,440,966,522 appropriated for the above
21 agency for the fiscal year ending June 30, 2022, by section 80(a) of
22 chapter 5 of the 2020 Session Laws of Kansas from the state general fund
23 in the state foundation aid account (652-00-1000-0820), the sum of
24 \$3,344,193 is hereby lapsed.

25 (m) On July 1, 2021, or as soon thereafter as moneys are available,
26 notwithstanding the provisions of any other statute, any appropriation act
27 of the 2021 regular session of the legislature or any other provision of this
28 act, the above agency shall certify to the director of accounts and reports
29 from moneys appropriated from any special revenue fund or funds for
30 fiscal year 2022 from the federal CARES act, public law 116-136, the
31 federal coronavirus preparedness and response supplemental appropriation
32 act, 2020, public law 116-123, the federal families first coronavirus
33 response act, public law 116-127, the federal paycheck protection program
34 and health care enhancement act, public law 116-139, the federal
35 consolidated appropriations act, 2021, public law 116-260 or any other
36 federal law that appropriates moneys to the state for aid for coronavirus
37 relief, an amount in the aggregate equal to not more than \$5,000,000 that
38 may be used for school safety and security: *Provided*, That, upon receipt of
39 any such certification, the director of accounts and reports shall transfer
40 the amount of moneys in the aggregate equal to not more than \$5,000,000
41 from each such special revenue fund to the school safety and security
42 grants – federal fund of the department of education.

43 (n) On July 1, 2021, or as soon thereafter as moneys are available,

1 notwithstanding the provisions of any other statute, any appropriation act
2 of the 2021 regular session of the legislature or any other provision of this
3 act, the above agency shall certify to the director of accounts and reports
4 from moneys appropriated from any special revenue fund or funds for
5 fiscal year 2022 from the federal CARES act, public law 116-136, the
6 federal coronavirus preparedness and response supplemental appropriation
7 act, 2020, public law 116-123, the federal families first coronavirus
8 response act, public law 116-127, the federal paycheck protection program
9 and health care enhancement act, public law 116-139, the federal
10 consolidated appropriations act, 2021, public law 116-260 or any other
11 federal law that appropriates moneys to the state for aid for coronavirus
12 relief, an amount in the aggregate equal to not more than \$3,924,160 that
13 may be used for mental health intervention: *Provided*, That, upon receipt
14 of any such certification, the director of accounts and reports shall transfer
15 the amount of moneys in the aggregate equal to not more than \$3,924,160
16 from each such special revenue fund to the mental health intervention team
17 pilot – federal fund of the department of education.

18 (o) On July 1, 2021, or as soon thereafter as moneys are available,
19 notwithstanding the provisions of any other statute, any appropriation act
20 of the 2021 regular session of the legislature or any other provision of this
21 act, the above agency shall certify to the director of accounts and reports
22 from moneys appropriated from any special revenue fund or funds for
23 fiscal year 2022 from the federal CARES act, public law 116-136, the
24 federal coronavirus preparedness and response supplemental appropriation
25 act, 2020, public law 116-123, the federal families first coronavirus
26 response act, public law 116-127, the federal paycheck protection program
27 and health care enhancement act, public law 116-139, the federal
28 consolidated appropriations act, 2021, public law 116-260 or any other
29 federal law that appropriates moneys to the state for aid for coronavirus
30 relief, an amount in the aggregate equal to not more than \$100,000 that
31 may be used for the communities in schools program: *Provided*, That,
32 upon receipt of any such certification, the director of accounts and reports
33 shall transfer the amount of moneys in the aggregate equal to not more
34 than \$100,000 from each such special revenue fund to the communities in
35 schools program – federal fund of the department of education.

36 (p) Notwithstanding the provisions of any other statute, any
37 appropriation act or any other provision of this act, in addition to the other
38 purposes for which expenditures may be made by the above agency from
39 moneys appropriated from any special revenue fund or funds for fiscal
40 year 2022 from the federal CARES act, public law 116-136, the federal
41 coronavirus preparedness and response supplemental appropriation act,
42 2020, public law 116-123, the federal families first coronavirus response
43 act, public law 116-127, the federal paycheck protection program and

1 health care enhancement act, public law 116-139, the federal consolidated
 2 appropriations act, 2021, public law 116-260 or any other federal law that
 3 appropriates moneys to the state for aid for coronavirus relief,
 4 expenditures shall be made by the above agency from such moneys that
 5 may be used for such purpose to implement phase 3 of the language
 6 assessment program: *Provided, however;* That if the above agency
 7 determines such moneys may not be used for such purposes, expenditures
 8 shall be made by the above agency from the moneys appropriated from the
 9 state general fund or from any other special revenue fund or funds for
 10 fiscal year 2022, as authorized by section 80 of chapter 5 of the 2020
 11 Session Laws of Kansas, this or other appropriation act of the 2021 regular
 12 session of the legislature to such agency to implement phase 3 of the
 13 language assessment program: *Provided further;* That, prior to such
 14 implementation, the above agency shall consult with the Kansas children's
 15 cabinet and the Kansas state school for the deaf on best practices for such
 16 implementation.

17 Sec. 3.

18 DEPARTMENT OF EDUCATION

19 (a) There is appropriated for the above agency from the state general
 20 fund for the fiscal year ending June 30, 2023, the following:

21 State foundation aid (652-00-1000-0820).....\$2,524,235,833

22 *Provided,* That any unencumbered balance in the state foundation aid
 23 account in excess of \$100 as of June 30, 2022, is hereby reappropriated
 24 for fiscal year 2023.

25 Supplemental state aid (652-00-1000-0840).....\$534,100,000

26 *Provided,* That any unencumbered balance in the supplemental state aid
 27 account in excess of \$100 as of June 30, 2022, is hereby reappropriated for
 28 fiscal year 2023.

29 (b) There is appropriated for the above agency from the following
 30 special revenue fund or funds for the fiscal year ending June 30, 2023, all
 31 moneys now or hereafter lawfully credited to and available in such fund or
 32 funds, except that expenditures other than refunds authorized by law and
 33 transfers to other state agencies shall not exceed the following:

34 State school district finance fund (652-00-7393).....No limit

35 Mineral production

36 education fund (652-00-7669-7669).....No limit

37 New Sec. 4. (a) Sections 4 through 20, and amendments thereto, shall
 38 be known and may be cited as the student empowerment act.

39 (b) This section shall take effect and be in force from and after July 1,
 40 2021.

41 New Sec. 5. The legislature hereby declares that the purpose and
 42 intent of the student empowerment act is:

43 (a) To provide suitable provision for finance of the educational

1 interests of all students in the state through all manner of education that
2 suitably prepares our children to be productive members of our collective
3 workforce and society;

4 (b) to protect the people's common interest in providing intellectual,
5 educational, vocational and scientific improvement by establishing and
6 maintaining public schools and other forms of education and their related
7 activities that support the legislative goal established in K.S.A. 72-3218,
8 and amendments thereto, by acknowledging the unique individuality and
9 life experiences of each student and by recognizing each student's varied
10 educational, social, emotional and environmental needs;

11 (c) to highlight the diversity of acquired knowledge needed to
12 become productive members of society, while also recognizing the reality
13 that a policy of "one size fits all" does not ensure that all students will be
14 successful;

15 (d) to acknowledge that each student must be considered as a unique
16 individual, with different educational supports needed to best function in
17 the changing world; and

18 (e) to respect and invite parents to be their child's educational
19 opportunity steward from an academic, social, emotional and spiritual
20 perspective that aligns their child with the best educational delivery model
21 and environment.

22 (f) This section shall take effect and be in force from and after July 1,
23 2021.

24 New Sec. 6. As used in sections 4 through 20, and amendments
25 thereto:

26 (a) "Account" means a student empowerment account.

27 (b) "BASE aid" means the amount of base aid for student excellence
28 set forth in K.S.A. 72-5132, and amendments thereto, for the immediately
29 preceding school year.

30 (c) "Eligible student" means a resident of Kansas who has not
31 graduated from high school or obtained a general educational development
32 (GED) credential, and who on and after July 1, 2022:

33 (1) Is enrolled in any school of a school district and qualifies for free
34 or reduced-price meals under the national school lunch act;

35 (2) has been identified by such student's resident school district as
36 eligible to receive at-risk educational program services because such
37 student:

38 (A) Is or has been determined to be performing below grade level in
39 either English language arts or mathematics;

40 (B) has a high rate of absenteeism; or

41 (C) has been identified as eligible to receive at-risk educational
42 program services for any other reason specified by the school district; or

43 (3) has a student empowerment account established on their behalf

1 pursuant to section 10, and amendments thereto.

2 (d) "Parent" means a parent, legal guardian, custodian or other person
3 with authority to act on behalf of an eligible student.

4 (e) "Postsecondary educational institution" means any postsecondary
5 educational institution or any private or out-of-state postsecondary
6 educational institution as such terms are defined in K.S.A. 74-3201b, and
7 amendments thereto.

8 (f) "Program" means the student empowerment program established
9 under section 7, and amendments thereto.

10 (g)(1) "Qualified private school" means any accredited private school
11 and any nonaccredited private school that:

12 (A) Provides instruction in those subjects required by K.S.A. 72-
13 3214, 72-3217 and 72-3235, and amendments thereto; and

14 (B) is approved by the treasurer pursuant to section 15, and
15 amendments thereto.

16 (2) "Qualified private school" does not mean any nonaccredited
17 private home school or home school organization, community, consortium
18 or group.

19 (h) "Resident school district" means the school district in which an
20 eligible student is currently or would be enrolled based on such eligible
21 student's residence.

22 (i) "Treasurer" means the state treasurer or the state treasurer's
23 designee.

24 (j) This section shall take effect and be in force from and after July 1,
25 2021.

26 New Sec. 7. (a) The student empowerment program is hereby
27 established and shall be administered by the treasurer. On and after July 1,
28 2022, the treasurer shall establish a student empowerment account for each
29 eligible student whose parent satisfies the requirements of this act.

30 (b) The treasurer shall maintain an explanation of the following
31 information on the treasurer's website and provide a hard copy of such
32 information to any person upon request:

33 (1) The options for participation in the program as provided in section
34 11, and amendments thereto;

35 (2) the allowable uses of moneys in a student empowerment account;

36 (3) the responsibilities of a parent of an eligible student participating
37 in the program;

38 (4) the effect of participation in the program by eligible students with
39 an individualized education program (IEP) or an education plan under
40 section 504 of the rehabilitation act of 1973, 29 U.S.C. § 794 (section 504
41 plan);

42 (5) the duties of the treasurer;

43 (6) the procedure for appealing a decision of the treasurer;

1 (7) the name and telephone number of the treasurer's employee who
2 may be contacted if a parent has questions about the program; and

3 (8) a list of qualified private schools.

4 (c) This section shall take effect and be in force from and after July 1,
5 2021.

6 New Sec. 8. (a) Whenever a student becomes eligible for the student
7 empowerment program, such student's resident school district shall notify
8 the parent of such student. Such notice shall include an explanation of the
9 basis for such child's eligibility for the program, a copy of the results of the
10 most recently administered state assessment for English language arts and
11 state assessment for mathematics for such child, the name and telephone
12 number of the school district employee who may be contacted if the parent
13 has questions about the program and the name and telephone number of an
14 employee of both the department of education and the state treasurer's
15 office who may be contacted regarding the program. Such notice shall also
16 include either a written description of the program, including the
17 information described in section 7(b), and amendments thereto, or the
18 website address where such description may be found on the treasurer's
19 website. The school district shall continue to provide such notice each year
20 that the student remains enrolled in the school district and remains eligible
21 for the program.

22 (b) This section shall take effect and be in force from and after July 1,
23 2022.

24 New Sec. 9. (a) For an eligible student to participate in the program,
25 the parent of such eligible student shall enter into a written agreement with
26 the treasurer, in such manner and form as prescribed by the treasurer.

27 (b) The agreement between the parent of an eligible student and the
28 treasurer shall provide that:

29 (1) The eligible student shall participate in the program in accordance
30 with section 11, and amendments thereto;

31 (2) the treasurer shall establish an account for the eligible student in
32 the student empowerment fund established by section 10, and amendments
33 thereto;

34 (3) the parent shall comply with all requirements and rules and
35 regulations of the program; and

36 (4) the moneys in the eligible student's account shall only be
37 expended as authorized by the program.

38 (c) Only one account may be established for each eligible student. A
39 parent acting on behalf of more than one eligible student shall have a
40 separate written agreement for each eligible student.

41 (d) A written agreement entered pursuant to this act shall expire on
42 July 31 immediately following the date the agreement becomes effective
43 but may be terminated prior to such date pursuant to subsection (e). Each

1 written agreement may be renewed by August 1 upon the written consent
2 of the parent and the treasurer in a manner determined by the treasurer,
3 except that the parent may submit a request to the treasurer for an
4 extension of time for renewal not to exceed 30 days. Failure to renew a
5 written agreement does not preclude renewal of such written agreement in
6 a subsequent year. A written agreement that has been terminated pursuant
7 to subsection (e) shall not be renewed.

8 (e) (1) A written agreement may be terminated by the treasurer upon a
9 determination that:

10 (A) Moneys in an account have been used for purposes other than
11 those allowed by the program;

12 (B) the eligible student no longer satisfies the qualifications of an
13 eligible student; or

14 (C) the eligible student no longer participates in the program in
15 accordance with section 11, and amendments thereto.

16 (2) A written agreement may be terminated by a parent at any time.
17 To terminate a written agreement, such parent shall notify the treasurer in
18 writing of such termination.

19 (3) When a written agreement is terminated, the account associated
20 with such agreement shall be deemed inactive, and the treasurer shall close
21 the account in accordance with section 10, and amendments thereto.

22 (f) This section shall take effect and be in force from and after July 1,
23 2022.

24 New Sec. 10. (a) (1) There is hereby established in the state treasury
25 the student empowerment fund to be administered by the treasurer.
26 Moneys in the student empowerment fund shall be expended only for the
27 purposes established in this act. All moneys received pursuant to section
28 12, and amendments thereto, shall be deposited in the state treasury in
29 accordance with the provisions of K.S.A. 75-4215, and amendments
30 thereto, and shall be credited to the student empowerment fund.

31 (2) The director of accounts and reports shall create a procedure for
32 the student empowerment fund to have individual student accounts therein.
33 Each student's accumulated moneys in the student's account shall earn
34 interest based on: (A) The average daily balance of moneys in each
35 student's account for the preceding month; and (B) the net earnings rate of
36 the pooled money investment portfolio for the preceding month. The
37 amount of interest earned shall be added monthly to each student's account
38 in the student empowerment fund.

39 (b) Upon execution of an agreement in accordance with section 9, and
40 amendments thereto, the treasurer shall establish an account in the student
41 empowerment fund in the state treasury in the name of the eligible student.
42 Upon establishment of such account, the treasurer shall notify the resident
43 school district of the establishment of such account for the eligible student.

1 (c) (1) If the eligible student is enrolled in a qualified private school,
2 the treasurer shall transfer to such eligible student's account in the student
3 empowerment fund an aggregate annual amount equal to the BASE aid.

4 (2) If the eligible student continues to be enrolled in such student's
5 resident school district part-time, the treasurer shall transfer to such
6 eligible student's account in the student empowerment fund an aggregate
7 annual amount equal to that portion of the BASE aid that is inversely
8 proportional to the amount of time such student is enrolled in such
9 student's resident school district.

10 (d) The treasurer shall make transfers required under subsection (c) in
11 quarterly installments pursuant to a schedule determined by the treasurer.

12 (e) The treasurer may deduct a percentage of the aggregate annual
13 amount to be transferred into an eligible student's account as
14 reimbursement for the administrative costs of implementing the provisions
15 of this act as follows:

16 (1) Up to 5% each year for the first two years moneys are transferred
17 to an eligible student's account; and

18 (2) up to 2.5% for the third year and for each subsequent year moneys
19 are transferred to an eligible student's account.

20 (f) No transfers shall be made to an eligible student's account after
21 such student has graduated from high school.

22 (g) (1) Each account shall remain active until:

23 (A) A written agreement is terminated pursuant to section 9, and
24 amendments thereto;

25 (B) July 31 following the date on which the eligible student graduates
26 from high school; or

27 (C) there are two consecutive years of nonrenewal of an agreement.

28 (2) If the treasurer determines an account is inactive, the treasurer
29 shall close the account and certify the amount of moneys remaining in the
30 account to the director of accounts and reports. Such certified amount shall
31 remain in the student empowerment fund.

32 (h) The treasurer shall contract with a third party pursuant to
33 competitive bids for a system for payment of services by participating
34 parents by electronic funds transfer. Such system shall not require parents
35 to be reimbursed for allowable expenses. All electronic funds transfers
36 shall only be for expenditures approved by the treasurer.

37 (i) This section shall take effect and be in force from and after July 1,
38 2022.

39 New Sec. 11. (a) An eligible student whose parent has entered into an
40 agreement with the treasurer in accordance with section 9, and
41 amendments thereto, shall participate in the program by:

42 (1) Continuing part-time enrollment in such student's resident school
43 district and receiving additional educational services as allowed under the

1 program; or

2 (2) enrolling in a qualified private school.

3 (b) Each year, the parent of a student participating in the program
4 shall report to the treasurer whether such student is enrolled in such
5 student's resident school district and, if so, the number of hours such
6 student is attending.

7 (c) This section shall take effect and be in force from and after July 1,
8 2022.

9 New Sec. 12. (a) On or before August 1 of each year, the treasurer
10 shall determine the amount to be transferred to the student empowerment
11 fund by:

12 (1) Multiplying an amount equal to the BASE aid by the total number
13 of eligible students participating in the program, who are enrolled in a
14 qualified private school;

15 (2) for each eligible student participating in the program who is
16 enrolled part-time in a school district, multiplying an amount equal to the
17 BASE aid by a ratio that is the inverse proportion of the amount of time
18 each such student is enrolled and attending public school;

19 (3) adding together the amounts determined under paragraph (2) for
20 all such students; and

21 (4) adding the total amounts determined under paragraphs (1) and (3).
22 The resulting sum is the amount to be transferred to the student
23 empowerment fund.

24 (b) The treasurer shall certify the resulting amounts to the director of
25 accounts and reports. Upon receipt of such certification, the director shall
26 transfer such certified amount from the state general fund to the student
27 empowerment fund established in section 10, and amendments thereto.

28 (c) This section shall take effect and be in force from and after July 1,
29 2022.

30 New Sec. 13. (a) Moneys in the eligible student's account may be
31 accessed by such eligible student's parent but shall only be expended by
32 such parent for the following purposes:

33 (1) Tuition and fees charged by a qualified private school;

34 (2) textbooks and other supplies required by a qualified private
35 school;

36 (3) fees for transportation provided by a qualified private school that
37 is required for the eligible student to travel to and from such qualified
38 private school;

39 (4) educational therapies or services provided by a licensed or
40 accredited education provider;

41 (5) tutoring services provided by a certified tutor;

42 (6) curriculum materials;

43 (7) tuition or fees charged by an accredited private online learning

1 program;

2 (8) fees for any nationally standardized norm-referenced achievement
3 test, advanced placement examination or other examination related to
4 admission to a postsecondary educational institution;

5 (9) services, programs, activities, classes or any other resources or
6 programs provided or contracted by a school district;

7 (10) tuition and fees charged by a postsecondary educational
8 institution; and

9 (11) any other education expenses approved by the treasurer.

10 (b) The treasurer shall notify the parent of any expenditures from an
11 eligible student's account that do not meet the requirements of subsection
12 (a). Such parent shall repay the cost of any such expenditures within 30
13 days of notification by the treasurer.

14 (c) Except as provided in section 10, and amendments thereto, funds
15 remaining in an account at the end of a school year shall roll over to the
16 next succeeding school year.

17 (d) A qualified private school providing education services purchased
18 with funds from an account shall not share, refund or rebate any portion of
19 such funds to the parent or eligible student. Any such refund or rebate shall
20 be made directly into the eligible student's account.

21 (e) No personal deposits may be made into an account.

22 (f) The treasurer shall conduct or contract to conduct annual audits of
23 eligible student accounts to ensure compliance with the provisions of this
24 act and may conduct or contract to conduct additional audits of eligible
25 student accounts, as needed.

26 (g) If the treasurer determines moneys in an account have been used
27 for purposes other than those allowed by subsection (a), the treasurer may:

28 (1) Prohibit expenditures from the account until such time as
29 determined by the treasurer;

30 (2) prorate amounts to be deposited in such account under section 10,
31 and amendments thereto, by an amount equal to the total amount used for
32 purposes other than those allowed by subsection (a); or

33 (3) terminate the account.

34 (h) This section shall take effect and be in force from and after July 1,
35 2022.

36 New Sec. 14. (a) On or before August 1, 2023, and each year
37 thereafter, the treasurer shall certify to the state board of education the
38 names of the students participating in the student empowerment program,
39 the resident school district of each such student and the qualified private
40 school, if any, each such student is attending in the current school year.

41 (b) (1) On or before September 1, 2022, and each year thereafter, the
42 state board shall determine the adjusted weightings funding amount in
43 accordance with paragraph (2) and shall certify the amount so determined

1 to the director of accounts and reports. At the same time as such
2 certification is transmitted to the director of accounts and reports, the state
3 board shall transmit a copy of such certification to the director of the
4 budget and the director of legislative research. Upon receipt of each such
5 certification, the director of accounts and reports shall transfer the amount
6 certified, and such amount is appropriated for such fiscal year, from the
7 state general fund to the state foundation aid account of the state general
8 fund of the department of education.

9 (2) For each eligible student participating in the program who has
10 participated for less than three years, the state board shall determine the
11 amount of such student's resident school district's state foundation aid for
12 the last school year during which such student was enrolled full-time in
13 such district that is attributable to that portion of the following weightings
14 that is directly attributable to such student's enrollment in the district: The
15 low enrollment weighting, high enrollment weighting, bilingual weighting,
16 at-risk student weighting and career technical education weighting. The
17 state board shall then determine the aggregate of such amounts for each
18 resident school district and the resulting sum is the adjusted weightings
19 funding amount.

20 (c) This section shall take effect and be in force from and after July 1,
21 2022.

22 New Sec. 15. (a) To become a qualified private school, an applicant
23 shall submit an application to the treasurer on a form and in a manner
24 prescribed by the treasurer. Such application shall include proof that the
25 applicant is an accredited private school or a nonaccredited private school
26 registered with the state board of education pursuant to K.S.A. 72-4346,
27 and amendments thereto, and provides instruction in those subjects
28 required by K.S.A. 72-3214, 72-3217 and 72-3235, and amendments
29 thereto.

30 (b) The treasurer shall approve an application or request additional
31 information, as necessary, to prove an applicant meets the criteria to be
32 deemed a qualified private school within 45 days of receiving the
33 application. If the applicant is unable to provide such additional
34 information, the treasurer may deny the application.

35 (c) The treasurer shall conduct or contract to conduct an audit of a
36 qualified private school, selected at random each year, to determine
37 whether the qualified private school is compliant with the requirements of
38 subsection (a).

39 (d) (1) The treasurer may revoke a qualified private school's approval,
40 if the treasurer determines the qualified private school:

41 (A) Has routinely failed to comply with the provisions of this act or
42 applicable rules and regulations; or

43 (B) has failed to provide any educational services required by law to

1 an eligible student receiving instruction from the school, if the school is
2 accepting payments made from such eligible student's account.

3 (2) Prior to revoking a qualified private school's approval, the
4 treasurer shall notify such school of an impending revocation and the
5 reason for such revocation. The qualified private school shall have 30 days
6 from the time it was notified to cure the matter identified in the notice. If
7 the qualified private school fails to cure such matter within 30 days, such
8 school's approval shall be revoked. A qualified private school whose
9 approval has been revoked shall not be allowed to participate in the
10 program until such time the treasurer determines such school is in
11 compliance with the requirements of this act.

12 (3) If the treasurer revokes a qualified private school's approval, the
13 treasurer shall immediately notify each parent of an eligible student
14 participating in the program and receiving instruction from such school.

15 (e) The treasurer may notify the attorney general or the county or
16 district attorney of the county where the qualified private school is located,
17 if a qualified private school's approval was revoked because of misuse of
18 moneys paid from an account.

19 (f) This section shall take effect and be in force from and after July 1,
20 2022.

21 New Sec. 16. (a) Enrollment of an eligible student in a qualified
22 private school shall be considered a parental placement of such student
23 under the individuals with disabilities education act, 20 U.S.C. § 1400 et
24 seq.

25 (b) This section shall take effect and be in force from and after July 1,
26 2022.

27 New Sec. 17. (a) On or before December 31, 2022, and each
28 December 31 thereafter, the treasurer shall prepare and submit a report on
29 the student empowerment program to the state board of education. The
30 report shall include, but is not limited to, the following information for the
31 immediately preceding school year:

32 (1) The total number of students participating in the program;

33 (2) the number of participating students enrolled on a part-time basis
34 in a school district and the average number of hours such students attended
35 public school;

36 (3) the number of participating students enrolled in a qualified private
37 school;

38 (4) the number of qualified private schools;

39 (5) the results of any audits conducted or contracted for by the
40 treasurer; and

41 (6) the total cost to administer the program.

42 (b) On or before January 15, 2023, and each January 15 thereafter, the
43 state board of education shall prepare and submit a report on the student

1 empowerment program to the governor and the legislature. The report
2 shall include, but is not limited to, the treasurer's report submitted pursuant
3 to subsection (a) and the state foundation aid adjustments determined by
4 the state board pursuant to section 14, and amendments thereto, for each
5 school district for the immediately preceding school year.

6 (c) This section shall take effect and be in force from and after July 1,
7 2022.

8 New Sec. 18. (a) The treasurer's actions under this act shall be subject
9 to the Kansas administrative procedure act and reviewable under the
10 Kansas judicial review act. Any parent of a participating student or
11 qualified private school aggrieved by a decision of the treasurer may
12 appeal such decision in accordance with such acts.

13 (b) This section shall take effect and be in force from and after July 1,
14 2022.

15 New Sec. 19. (a) On or before January 1, 2022, the treasurer shall
16 adopt rules and regulations necessary to carry out the provisions of this
17 act.

18 (b) This section shall take effect and be in force from and after July 1,
19 2021.

20 New Sec. 20. (a) Nothing in this act shall be deemed to limit the
21 independence or autonomy of a qualified private school or to make the
22 actions of a qualified private school the actions of the state government.

23 (b) This section shall take effect and be in force from and after July 1,
24 2022.

25 New Sec. 21. (a) Commencing in the 2021-2022 school year, a
26 student enrolled in a school district shall be deemed a remotely enrolled
27 student in the current school year if such student attended school as a full-
28 time equivalent student through remote learning:

29 (1) During a state of disaster emergency declared under K.S.A. 48-
30 924, and amendments thereto, for more than a total of 240 school term
31 hours during the school year, regardless of whether the state of disaster
32 emergency continued beyond such time period; or

33 (2) for more than a total of 40 school term hours during the school
34 year if no state of disaster emergency has been declared under K.S.A. 48-
35 924, and amendments thereto.

36 (b) For the purposes of calculating a student's total school term hours
37 pursuant to subsection (a), school term hours shall be counted for each day
38 instruction is provided to the student through remote learning.

39 (c) On or before June 30 of each school year:

40 (1) A school district that offers remote learning shall determine the
41 remote enrollment of the district based on the number of students
42 remotely enrolled in accordance with this section;

43 (2) the clerk or superintendent of each school district shall certify

1 under oath to the state board a report showing the remote enrollment of the
2 school district determined pursuant to this section by the grades
3 maintained in the schools of the school district. The state board shall
4 examine such reports upon receipt, and if the state board finds any errors
5 in any such report, the state board shall consult with the school district
6 officer furnishing the report and make any necessary corrections in the
7 report; and

8 (3) the state board shall determine the number of students who were
9 included in the remote enrollment of each school district and recompute
10 the enrollment of the school district as required pursuant to this section.

11 (d) A school district that offers remote learning and is determined to
12 have remotely enrolled students pursuant to this section shall receive
13 remote enrollment state aid. The state board shall determine the amount of
14 remote enrollment state aid a school district is to receive by multiplying
15 the remote enrollment of the school district by \$5,000. No remote
16 enrollment state aid shall be provided for any student who participates in
17 remote learning on a part-time basis during the school day.

18 (e) The state board shall notify each school district of the
19 amount of remote enrollment state aid the district shall receive pursuant to
20 this section and, pursuant to K.S.A. 72-5136, and amendments thereto,
21 shall:

22 (1) Require the district to remit any such amount of
23 overpayment made to the district in the current school year; or

24 (2) deduct the excess amounts paid to the district from future
25 payments made to the school district.

26 (f) If a student is included in the remote enrollment of a district
27 pursuant to this section, such student shall not be included in the adjusted
28 enrollment of the district in the current school year.

29 (g) Each school district that determines remote enrollment pursuant to
30 this section shall submit any documentation or information that may be
31 required by the state board.

32 (h) This section shall be a part of and supplemental to the Kansas
33 school equity and enhancement act.

34 (i) This section shall take effect and be in force from and after July 1,
35 2021.

36 Sec. 22. On and after July 1, 2021, K.S.A. 72-1163 is hereby
37 amended to read as follows: 72-1163. (a) Each year the board of education
38 of a school district shall conduct an assessment of the educational needs of
39 each attendance center in the district. Information obtained from such
40 needs-assessment shall be used by the board when preparing the budget of
41 the school district *to ensure improvement in student academic*
42 *performance. The budget of the school district shall allocate sufficient*
43 *moneys in a manner reasonably calculated such that all students may*

1 *achieve the goal set forth in K.S.A. 72-3218(c), and amendments thereto.*
2 The board also shall prepare a summary of the budget for the school
3 district. The budgets and summary shall be in the form prescribed by the
4 director pursuant to K.S.A. 79-2926, and amendments thereto.

5 (b) The budgets and the summary of the proposed budget shall be on
6 file at the administrative offices of the school district. Copies of such
7 budgets and summary shall be available upon request.

8 (c) The notice required to be published by K.S.A. 79-2929, and
9 amendments thereto, shall include a statement that the budgets and the
10 summary of the proposed budget is on file at the administrative offices of
11 the district and that copies of such budgets and summary are available
12 upon request.

13 Sec. 23. On and after July 1, 2021, K.S.A. 72-3115 is hereby
14 amended to read as follows: 72-3115. (a) ~~(1)~~ Subject to the ~~other~~
15 provisions of this section, a school term during which public school shall
16 be maintained in each school year by each school district organized under
17 the laws of this state shall consist of not less than 186 school days for
18 ~~pupils~~ *students* attending kindergarten or any of the grades one through 11
19 and not less than 181 school days for ~~pupils~~ *students* attending grade 12.

20 (2) *Except as provided in subsection (j), the days of the school term*
21 *during which school shall be maintained pursuant to this section only*
22 *include days that allow each student enrolled in a school district to*
23 *physically attend school in person on a full-time basis.*

24 (b) (1) Subject to a policy developed and adopted by the board of any
25 school district *and the provisions of this section*, the board may provide for
26 a school term consisting of school hours. A school term provided for in a
27 policy adopted under this subsection shall consist of: ~~(1)~~ (A) For ~~pupils~~
28 *students* attending kindergarten, not less than 465 school hours in each
29 school year; ~~and (2)~~ (B) for ~~pupils~~ *students* attending any of the grades one
30 through 11, not less than 1,116 school hours in each school year; ~~and (3)~~
31 (C) for ~~pupils~~ *students* attending grade 12, not less than 1,086 school hours
32 in each school year. Each board of education ~~which~~ *that* develops and
33 adopts a policy providing for a school term in accordance with this
34 subsection shall notify the state board of education thereof on or before
35 September 15 in each school year for which the policy is to be in effect.

36 (2) *Except as provided in subsection (j), if a board provides for a*
37 *school term pursuant to this subsection, the school hours during which*
38 *school shall be maintained pursuant to this section only include hours that*
39 *allow each student enrolled in a school district to physically attend school*
40 *in person on a full-time basis.*

41 (c) Subject to a plan developed and adopted by the board of any
42 school district, the board may schedule the school days required for a
43 school term provided for under subsection (a), or the school hours required

1 for a school term provided for in a policy adopted under subsection (b), on
2 a trimestral or quarterly basis. Each board of education—~~which that~~
3 develops and adopts a plan providing for the scheduling of the school days
4 or school hours of the school term on a trimestral or quarterly basis shall
5 submit the plan to the state board of education for approval prior to
6 implementation. The plan shall be prepared in such form and manner as
7 the state board shall require and shall be submitted at a time or times to be
8 determined and specified by the state board.

9 (d) Subject to a policy developed and adopted by the board of any
10 district as an adjunct to the district's disciplinary policy or as a part of the
11 district's school improvement plan, the board may schedule school days in
12 addition to the school days scheduled for a school term provided for under
13 subsection (a), or school hours in addition to the school hours scheduled
14 for a school term provided for in a policy adopted under subsection (b), or
15 both such additional school days and school hours for ~~pupils~~ *students* who
16 are in need of remedial education or who are subject to disciplinary
17 measures imposed under the district's disciplinary policy. Any school day
18 or school hour scheduled for a ~~pupil~~ *student* under a policy adopted under
19 this subsection may be scheduled on weekends, before or after regular
20 school hours, and during the summer months. Inexcusable absence from
21 school on any school day or during any school hour by any ~~pupil~~ *student*
22 for whom additional school days or school hours have been scheduled
23 under a policy adopted under this subsection shall be counted as an
24 inexcusable absence from school for the purposes of K.S.A. 72-3121, and
25 amendments thereto.

26 (e) If the board of any school district, or its designee, shall determine
27 that inclement weather will cause hazardous driving conditions, the board,
28 or its designee, may close any or all of the schools within the district. The
29 amount of time ~~pupils~~ *students* have been in attendance when such
30 determination is made shall be considered a school day of a school term or
31 shall be considered the number of school hours for ~~pupils~~ *students* to be in
32 attendance at school in a day, whichever is applicable. Consonant with the
33 other provisions of this section, a board may schedule any number of days
34 or hours in excess of the regularly scheduled school days or school hours
35 ~~which that~~ the board determines will be necessary to compensate for those
36 school days or school hours that schools of the district will remain closed
37 during the school term due to hazardous driving conditions. If the number
38 of days or hours schools remain closed due to hazardous driving
39 conditions exceeds the number of days or hours scheduled by the board to
40 compensate for such school days or school hours, the excess number of
41 days or hours, not to exceed whichever is the lesser of: (1) The number of
42 compensatory days or hours scheduled by the board; or (2) five days or the
43 number of school hours regularly scheduled in five days, that schools

1 remain closed due to such conditions shall be considered school days or
2 school hours.

3 (f) The state board of education may waive the requirements of law
4 relating to the duration of the school term upon application for such waiver
5 by a school district. Such waiver may be granted by the state board of
6 education upon: (1) Certification by a board that, due to the persistence of
7 inclement weather, hazardous driving conditions have existed in the school
8 district for an inordinate period of time; and (2) a determination by the
9 state board that the school district cannot reasonably adjust its schedule to
10 comply with statutory requirements. Such waiver shall not exempt a
11 school district from providing a school offering for each ~~pupil~~ *which*
12 *student that* is substantially equivalent to that required by law.

13 (g) Time reserved for parent-teacher conferences for discussions on
14 the progress of ~~pupils~~ *students* may be considered part of the school term.

15 (h) Time reserved for staff development or inservice training
16 programs for the purpose of improving staff skills, developing competency
17 in new or highly specialized fields, improving instructional techniques, or
18 curriculum planning and study may be considered part of the school term
19 for an aggregate amount of time equal to the amount of time in excess of
20 the school term ~~which~~ *that* is scheduled by a board of education for similar
21 activities.

22 (i) Boards of education may employ noncertificated personnel to
23 supervise ~~pupils~~ *students* for noninstructional activities.

24 (j) (1) *If authorized by the state board of education, a board of*
25 *education of a school district may:*

26 (A) *Provide for not more than a total of 40 days of the school term to*
27 *be conducted using remote learning if such board of education is*
28 *operating pursuant to the provisions of subsection (a); or*

29 (B) *provide for not more than a total of 240 school term hours to be*
30 *conducted using remote learning if such board of education is operating*
31 *pursuant to the provisions of subsection (b).*

32 (2) *The state board of education may authorize a school to conduct*
33 *remote learning in accordance with this section in any school year upon*
34 *application by a school district. The application may be granted by the*
35 *state board of education upon:*

36 (A) *Certification by a school district that, due to disaster, conditions*
37 *resulting from widespread or severe property damage caused by the*
38 *disaster or other conditions restricting the operation of public schools will*
39 *exist in the school district for an inordinate period of time; and*

40 (B) *a determination by the state board that the school district cannot*
41 *reasonably adjust its schedule to comply with the requirements of this*
42 *section unless remote learning is conducted for a period of time not to*
43 *exceed the limitations provided in paragraph (1).*

1 (3) *The state board of education shall not waive the provisions of this*
2 *subsection pursuant to K.S.A. 72-3117, and amendments thereto.*

3 (k) *As used in this section:*

4 (1) *"Disaster" means a state of disaster emergency declared by*
5 *proclamation of the governor pursuant to K.S.A. 48-924, and amendments*
6 *thereto, closure of schools by order issued by a county or joint board of*
7 *health, a local health officer pursuant to K.S.A. 65-119, and amendments*
8 *thereto, or the secretary of health and environment pursuant to K.S.A. 65-*
9 *126, and amendments thereto, or occurrence of widespread or severe*
10 *damage, injury or loss of life or property resulting from any natural or*
11 *manmade cause, including, but not limited to, fire, flood, earthquake,*
12 *tornado, wind, storm, epidemics, air contamination, blight, drought,*
13 *infestation or explosion.*

14 (2) *"Remote learning" means a method of providing education in*
15 *which a student, although regularly enrolled in a school district, does not*
16 *physically attend the attendance center such student would otherwise*
17 *attend in person on a full-time basis and curriculum and instruction are*
18 *prepared, provided and supervised by teachers and staff of such school*
19 *district so as to approximate the student learning experience that would*
20 *take place in the attendance center classroom.*

21 Sec. 24. On and after July 1, 2021, K.S.A. 2020 Supp. 72-3117 is
22 hereby amended to read as follows: 72-3117. (a) *Except as provided in*
23 *K.S.A. 72-3115, and amendments thereto, the state board of education may*
24 *wave the requirements of law relating to the duration of the school term in*
25 *any school year upon application for such waiver by a school district. The*
26 *waiver may be granted by the state board of education upon: (1)*
27 *Certification by a board of education that, due to disaster, conditions*
28 *resulting from widespread or severe property damage caused by the*
29 *disaster or other conditions restricting the operation of public schools will*
30 *exist in the school district for an inordinate period of time; and (2) a*
31 *determination by the state board that the school district cannot reasonably*
32 *adjust its schedule to comply with such requirements of law. The period of*
33 *time school is not maintained during any school year due to conditions*
34 *resulting from disaster, upon granting of the waiver by the state board of*
35 *education, shall be considered a part of the school term.*

36 (b) ~~As used in this section, the term "disaster" means the declaration~~
37 ~~of a state of disaster emergency by the governor pursuant to K.S.A. 48-~~
38 ~~924, and amendments thereto, closure of schools by order issued by a~~
39 ~~county or joint board of health, a local health officer pursuant to K.S.A.~~
40 ~~65-119, and amendments thereto, or the secretary of health and~~
41 ~~environment pursuant to K.S.A. 65-126, and amendments thereto, or~~
42 ~~occurrence of widespread or severe damage, injury or loss of life or~~
43 ~~property resulting from any natural or manmade cause, including, but not~~

1 limited to, fire, flood, earthquake, tornado, wind, storm, epidemics, air
2 contamination, blight, drought, infestation or explosion.

3 Sec. 25. On and after July 1, 2021, K.S.A. 2020 Supp. 72-4352 is
4 hereby amended to read as follows: 72-4352. As used in the tax credit for
5 low income students scholarship program act:

6 (a) "Contributions" means monetary gifts or donations and in-kind
7 contributions, gifts or donations that have an established market value.

8 (b) "Department" means the Kansas department of revenue.

9 (c) "Educational scholarship" means an amount not to exceed \$8,000
10 per school year provided to an eligible student, or to a qualified school
11 with respect to an eligible student, to cover all or a portion of the costs of
12 education including tuition, fees and expenses of a qualified school and, if
13 applicable, the costs of transportation to a qualified school if provided by
14 such qualified school.

15 (d) "Eligible student" means a child who:

16 ~~(1) (A) Is an at-risk student, as defined in K.S.A. 72-5132, and~~
17 ~~amendments thereto, and who is attending a public school; or (B) has been~~
18 ~~eligible to receive an educational scholarship under this program and has~~
19 ~~not graduated from high school or reached 21 years of age;~~

20 ~~(2) Resides in Kansas while eligible for an educational scholarship;~~
21 and

22 ~~(3) (A) (2) (A) (i) Is eligible for free or reduced-price meals under the~~
23 ~~national school lunch act; and~~

24 ~~(ii) (a) was enrolled in any public school in the previous school year~~
25 ~~in which an educational scholarship is first sought for the child; or~~

26 ~~(B) (b) is eligible to be enrolled in any public school in the school~~
27 ~~year in which an educational scholarship is first sought for the child and~~
28 ~~the child is under the age of six years; or~~

29 ~~(B) has received an educational scholarship under the program and~~
30 ~~has not graduated from high school or reached the age of 21 years.~~

31 (e) "Parent" includes a guardian, custodian or other person with
32 authority to act on behalf of the child.

33 (f) "Program" means the tax credit for low income students
34 scholarship program established in K.S.A. 72-4351 through 72-4357, and
35 amendments thereto.

36 (g) "Public school" means ~~an elementary school that is operated by a~~
37 ~~school district, and identified by the state board as one of the lowest 100~~
38 ~~performing elementary schools with respect to student achievement among~~
39 ~~all elementary schools operated by school districts for the current school~~
40 ~~year any school operated by a unified school district under the laws of this~~
41 ~~state.~~

42 (h) "Qualified school" means any nonpublic school that:

43 (l) Provides education to elementary or secondary students;

1 (2) *is accredited by the state board or a national or regional*
2 *accrediting agency that is recognized by the state board for the purpose of*
3 *satisfying the teaching performance assessment for professional licensure;*

4 (3) has notified the state board of its intention to participate in the
5 program; and

6 (4) complies with the requirements of the program. ~~On and after July~~
7 ~~1, 2020, a qualified school shall be accredited by the state board or a~~
8 ~~national or regional accrediting agency that is recognized by the state~~
9 ~~board for the purpose of satisfying the teaching performance assessment~~
10 ~~for professional licensure.~~

11 (i) "Scholarship granting organization" means an organization that
12 complies with the requirements of this program and provides educational
13 scholarships to eligible students or to qualified schools in which parents
14 have enrolled eligible students.

15 (j) "School district" or "district" means any unified school district
16 organized and operating under the laws of this state.

17 (k) "School year" ~~shall have the meaning ascribed thereto~~ *means the*
18 *same as* in K.S.A. 72-5132, and amendments thereto.

19 (l) "Secretary" means the secretary of revenue.

20 (m) "State board" means the state board of education.

21 Sec. 26. On and after July 1, 2021, K.S.A. 2020 Supp. 72-4354 is
22 hereby amended to read as follows: 72-4354. (a) To be eligible to
23 participate in the program, a scholarship granting organization shall
24 comply with the following:

25 (1) The scholarship granting organization shall notify the secretary
26 and the state board of the scholarship granting organization's intent to
27 provide educational scholarships;

28 (2) upon granting an educational scholarship, the scholarship granting
29 organization shall report such information to the state board;

30 (3) the scholarship granting organization shall provide verification to
31 the secretary that the scholarship granting organization is exempt from
32 federal income taxation pursuant to section 501(c)(3) of the federal
33 internal revenue code of 1986;

34 (4) upon receipt of contributions in an aggregate amount or value in
35 excess of \$50,000 during a school year, a scholarship granting
36 organization shall file with the state board either:

37 (A) A surety bond payable to the state in an amount equal to the
38 aggregate amount of contributions expected to be received during the
39 school year; or

40 (B) financial information demonstrating the scholarship granting
41 organization's ability to pay an aggregate amount equal to the amount of
42 the contributions expected to be received during the school year, which
43 must be reviewed and approved of in writing by the state board;

1 (5) scholarship granting organizations that provide other nonprofit
2 services in addition to providing educational scholarships shall not
3 commingle contributions made under the program with other contributions
4 made to such organization. A scholarship granting organization under this
5 subsection shall also file with the state board, prior to the commencement
6 of each school year, either:

7 (A) A surety bond payable to the state in an amount equal to the
8 aggregate amount of contributions expected to be received during the
9 school year; or

10 (B) financial information demonstrating the nonprofit organization's
11 ability to pay an aggregate amount equal to the amount of the
12 contributions expected to be received during the school year, which must
13 be reviewed and approved of in writing by the state board;

14 (6) each qualified school receiving educational scholarships from the
15 scholarship granting organization shall annually certify to the scholarship
16 granting organization its compliance with the requirements of the program;

17 (7) at the end of the calendar year, the scholarship granting
18 organization shall have its accounts examined and audited by a certified
19 public accountant. Such audit shall include, but not be limited to,
20 information verifying that the educational scholarships awarded by the
21 scholarship granting organization were distributed to qualified schools
22 with respect to eligible students determined by the state board under
23 K.S.A. 72-4353(c), and amendments thereto, and information specified in
24 this section. Prior to filing a copy of the audit with the state board, such
25 audit shall be duly verified and certified by a certified public accountant;
26 and

27 (8) if a scholarship granting organization decides to limit the number
28 or type of qualified schools who will receive educational scholarships, the
29 scholarship granting organization shall provide, in writing, the name or
30 names of those qualified schools to any contributor and the state board.

31 (b) No scholarship granting organization shall provide an educational
32 scholarship with respect to any eligible student to attend any qualified
33 school with paid staff or paid board members, or relatives thereof, in
34 common with the scholarship granting organization.

35 (c) The scholarship granting organization shall disburse not less than
36 90% of contributions received pursuant to the program in the form of
37 educational scholarships within 36 months of receipt of such contributions.
38 If such contributions have not been disbursed within the applicable 36-
39 month time period, then the scholarship granting organization shall not
40 accept new contributions until 90% of the received contributions have
41 been disbursed in the form of educational scholarships. Any income earned
42 from contributions must be disbursed in the form of educational
43 scholarships.

1 (d) A scholarship granting organization may continue to provide an
2 educational scholarship with respect to a student who was an eligible
3 student in the year immediately preceding the current school year.

4 (e)-(f) A scholarship granting organization shall direct payments of
5 educational scholarships to the qualified school attended by the eligible
6 student or in which the eligible student is enrolled. Payment may be made
7 by check made payable to both the parent and the qualified school or to
8 only the qualified school. If an eligible student transfers to a new qualified
9 school during a school year, the scholarship granting organization shall
10 direct payment in a prorated amount to the original qualified school and
11 the new qualified school based on the eligible student's attendance. If the
12 eligible student transfers to a public school and enrolls in such public
13 school after September 20 of the current school year, the scholarship
14 granting organization shall direct payment in a prorated amount to the
15 original qualified school and the public school based on the eligible
16 student's attendance. The prorated amount to the public school shall be
17 considered a donation and shall be paid to the school district of such public
18 school in accordance with K.S.A. 72-1142, and amendments thereto.

19 ~~(2) As used in this subsection, the term "public school" means any~~
20 ~~school operated by a school district.~~

21 (f) *Each qualified school shall provide a link to the state department*
22 *of education's webpage where the reports prepared pursuant to K.S.A. 72-*
23 *5170, and amendments thereto, and K.S.A. 2020 Supp. 72-5178, and*
24 *amendments thereto, for such school are published. The link shall be*
25 *prominently displayed on the school's accountability reports webpage.*

26 (g) By June 1 of each year, a scholarship granting organization shall
27 submit a report to the state board for the educational scholarships provided
28 in the immediately preceding 12 months. Such report shall be in a form
29 and manner as prescribed by the state board, approved and signed by a
30 certified public accountant, and shall contain the following information:

31 (1) The name and address of the scholarship granting organization;

32 (2) the name and address of each eligible student with respect to
33 whom an educational scholarship was awarded by the scholarship granting
34 organization;

35 (3) the total number and total dollar amount of contributions received
36 during the 12-month reporting period; and

37 (4) the total number and total dollar amount of educational
38 scholarships awarded during the 12-month reporting period and the total
39 number and total dollar amount of educational scholarships awarded
40 during the 12-month reporting period with respect to eligible students who
41 qualified under K.S.A. 72-4352(d), and amendments thereto.

42 ~~(g)(h)~~ No scholarship granting organization shall:

43 (1) Provide an educational scholarship with respect to an eligible

1 student that is established by funding from any contributions made by any
2 relative of such eligible student; or

3 (2) accept a contribution from any source with the express or implied
4 condition that such contribution be directed toward an educational
5 scholarship for a particular eligible student.

6 Sec. 27. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5131 is
7 hereby amended to read as follows: 72-5131. K.S.A. 72-5131 through 72-
8 5176, and amendments thereto, and K.S.A. 2020 Supp. 72-5178 ~~and~~, 72-
9 5179 *and section 21*, and amendments thereto, shall be known and may be
10 cited as the Kansas school equity and enhancement act.

11 Sec. 28. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5132 is
12 hereby amended to read as follows: 72-5132. As used in the Kansas school
13 equity and enhancement act, K.S.A. 72-5131 et seq., and amendments
14 thereto:

15 (a) "Adjusted enrollment" means the enrollment of a school district,
16 *excluding the remote enrollment determined pursuant to section 21, and*
17 *amendments thereto*, adjusted by adding the following weightings, if any,
18 to the enrollment of a school district: At-risk student weighting; bilingual
19 weighting; career technical education weighting; high-density at-risk
20 student weighting; high enrollment weighting; low enrollment weighting;
21 school facilities weighting; ancillary school facilities weighting; cost-of-
22 living weighting; special education and related services weighting; and
23 transportation weighting.

24 (b) "Ancillary school facilities weighting" means an addend
25 component assigned to the enrollment of school districts pursuant to
26 K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable
27 to commencing operation of one or more new school facilities by such
28 school districts.

29 (c) (1) "At-risk student" means a student who is eligible for free
30 meals under the national school lunch act, and who is enrolled in a school
31 district that maintains an approved at-risk student assistance program.

32 (2) The term "at-risk student" shall not include any student enrolled
33 in any of the grades one through 12 who is in attendance less than full
34 time, or any student who is over 19 years of age. The provisions of this
35 paragraph shall not apply to any student who has an individualized
36 education program.

37 (d) "At-risk student weighting" means an addend component assigned
38 to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and
39 amendments thereto, on the basis of costs attributable to the maintenance
40 of at-risk educational programs by such school districts.

41 (e) "Base aid for student excellence" or "BASE aid" means an amount
42 appropriated by the legislature in a fiscal year for the designated year. The
43 amount of BASE aid shall be as follows:

1 (1) For school year 2018-2019, \$4,165;
2 (2) for school year 2019-2020, \$4,436;
3 (3) for school year 2020-2021, \$4,569;
4 (4) for school year 2021-2022, \$4,706;
5 (5) for school year 2022-2023, \$4,846; and
6 (6) for school year 2023-2024, and each school year thereafter, the
7 BASE aid shall be the BASE aid amount for the immediately preceding
8 school year plus an amount equal to the average percentage increase in the
9 consumer price index for all urban consumers in the midwest region as
10 published by the bureau of labor statistics of the United States department
11 of labor during the three immediately preceding school years rounded to
12 the nearest whole dollar amount.

13 (f) "Bilingual weighting" means an addend component assigned to
14 the enrollment of school districts pursuant to K.S.A. 72-5150, and
15 amendments thereto, on the basis of costs attributable to the maintenance
16 of bilingual educational programs by such school districts.

17 (g) "Board" means the board of education of a school district.

18 (h) "Budget per student" means the general fund budget of a school
19 district divided by the enrollment of the school district.

20 (i) "Categorical fund" means and includes the following funds of a
21 school district: Adult education fund; adult supplementary education fund;
22 at-risk education fund; bilingual education fund; career and postsecondary
23 education fund; driver training fund; educational excellence grant program
24 fund; extraordinary school program fund; food service fund; parent
25 education program fund; preschool-aged at-risk education fund;
26 professional development fund; special education fund; and summer
27 program fund.

28 (j) "Cost-of-living weighting" means an addend component assigned
29 to the enrollment of school districts pursuant to K.S.A. 72-5159, and
30 amendments thereto, on the basis of costs attributable to the cost of living
31 in such school districts.

32 (k) "Current school year" means the school year during which state
33 foundation aid is determined by the state board under K.S.A. 72-5134, and
34 amendments thereto.

35 (l) "Enrollment" means, *except as provided in section 21, and*
36 *amendments thereto:*

37 (1) The number of students regularly enrolled in kindergarten and
38 grades one through 12 in the school district on September 20 of the
39 preceding school year plus the number of preschool-aged at-risk students
40 regularly enrolled in the school district on September 20 of the current
41 school year, except a student who is a foreign exchange student shall not
42 be counted unless such student is regularly enrolled in the school district
43 on September 20 and attending kindergarten or any of the grades one

1 through 12 maintained by the school district for at least one semester or
2 two quarters, or the equivalent thereof.

3 (2) If the enrollment in a school district in the preceding school year
4 has decreased from enrollment in the second preceding school year, the
5 enrollment of the school district in the current school year means the sum
6 of:

7 (A) The enrollment in the second preceding school year, excluding
8 students under paragraph (2)(B), minus enrollment in the preceding school
9 year of preschool-aged at-risk students, if any, plus enrollment in the
10 current school year of preschool-aged at-risk students, if any; and

11 (B) the adjusted enrollment in the second preceding school year of
12 any students participating in the tax credit for low income students
13 scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments
14 thereto, in the preceding school year, if any, plus the adjusted enrollment in
15 the preceding school year of preschool-aged at-risk students who are
16 participating in the tax credit for low income students scholarship program
17 pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current
18 school year, if any.

19 (3) For any school district that has a military student, as that term is
20 defined in K.S.A. 72-5139, and amendments thereto, enrolled in such
21 district, and that received federal impact aid for the preceding school year,
22 if the enrollment in such school district in the preceding school year has
23 decreased from enrollment in the second preceding school year, the
24 enrollment of the school district in the current school year means
25 whichever is the greater of:

26 (A) The enrollment determined under paragraph (2); or

27 (B) the sum of the enrollment in the preceding school year of
28 preschool-aged at-risk students, if any, and the arithmetic mean of the sum
29 of:

30 (i) The enrollment of the school district in the preceding school year,
31 minus the enrollment in such school year of preschool-aged at-risk
32 students, if any;

33 (ii) the enrollment in the second preceding school year, minus the
34 enrollment in such school year of preschool-aged at-risk students, if any;
35 and

36 (iii) the enrollment in the third preceding school year, minus the
37 enrollment in such school year of preschool-aged at-risk students, if any.

38 (4) The enrollment determined under paragraph (1), (2) or (3), except
39 if the school district begins to offer kindergarten on a full-time basis in
40 such school year, students regularly enrolled in kindergarten in the school
41 district in the preceding school year shall be counted as one student
42 regardless of actual attendance during such preceding school year.

43 (m) "February 20" has its usual meaning, except that in any year in

1 which February 20 is not a day on which school is maintained, it means
2 the first day after February 20 on which school is maintained.

3 (n) "Federal impact aid" means an amount equal to the federally
4 qualified percentage of the amount of moneys a school district receives in
5 the current school year under the provisions of title I of public law 874 and
6 congressional appropriations therefor, excluding amounts received for
7 assistance in cases of major disaster and amounts received under the low-
8 rent housing program. The amount of federal impact aid shall be
9 determined by the state board in accordance with terms and conditions
10 imposed under the provisions of the public law and rules and regulations
11 thereunder.

12 (o) "General fund" means the fund of a school district from which
13 operating expenses are paid and in which is deposited all amounts of state
14 foundation aid provided under this act, payments under K.S.A. 72-528,
15 and amendments thereto, payments of federal funds made available under
16 the provisions of title I of public law 874, except amounts received for
17 assistance in cases of major disaster and amounts received under the low-
18 rent housing program and such other moneys as are provided by law.

19 (p) "General fund budget" means the amount budgeted for operating
20 expenses in the general fund of a school district.

21 (q) "High-density at-risk student weighting" means an addend
22 component assigned to the enrollment of school districts pursuant to
23 K.S.A. 72-5151(b), and amendments thereto, on the basis of costs
24 attributable to the maintenance of at-risk educational programs by such
25 school districts.

26 (r) "High enrollment weighting" means an addend component
27 assigned to the enrollment of school districts pursuant to K.S.A. 72-
28 5149(b), and amendments thereto, on the basis of costs attributable to
29 maintenance of educational programs by such school districts.

30 (s) "Juvenile detention facility" means the same as such term is
31 defined in K.S.A. 72-1173, and amendments thereto.

32 (t) "Local foundation aid" means the sum of the following amounts:

33 (1) An amount equal to any unexpended and unencumbered balance
34 remaining in the general fund of the school district, except moneys
35 received by the school district and authorized to be expended for the
36 purposes specified in K.S.A. 72-5168, and amendments thereto;

37 (2) an amount equal to any remaining proceeds from taxes levied
38 under authority of K.S.A. 72-7056 and 72-7072, ~~and amendments thereto,~~
39 prior to their repeal;

40 (3) an amount equal to the amount deposited in the general fund in
41 the current school year from moneys received in such school year by the
42 school district under the provisions of K.S.A. 72-3123(a), and amendments
43 thereto;

1 (4) an amount equal to the amount deposited in the general fund in
2 the current school year from moneys received in such school year by the
3 school district pursuant to contracts made and entered into under authority
4 of K.S.A. 72-3125, and amendments thereto;

5 (5) an amount equal to the amount credited to the general fund in the
6 current school year from moneys distributed in such school year to the
7 school district under the provisions of articles 17 and 34 of chapter 12 of
8 the Kansas Statutes Annotated, and amendments thereto, and under the
9 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes
10 Annotated, and amendments thereto;

11 (6) an amount equal to the amount of payments received by the
12 school district under the provisions of K.S.A. 72-3423, and amendments
13 thereto;

14 (7) an amount equal to the amount of any grant received by the
15 school district under the provisions of K.S.A. 72-3425, and amendments
16 thereto; and

17 (8) an amount equal to 70% of the federal impact aid of the school
18 district.

19 (u) "Low enrollment weighting" means an addend component
20 assigned to the enrollment of school districts pursuant to K.S.A. 72-
21 5149(a), and amendments thereto, on the basis of costs attributable to
22 maintenance of educational programs by such school districts.

23 (v) "Operating expenses" means the total expenditures and lawful
24 transfers from the general fund of a school district during a school year for
25 all purposes, except expenditures for the purposes specified in K.S.A. 72-
26 5168, and amendments thereto.

27 (w) "Preceding school year" means the school year immediately
28 before the current school year.

29 (x) "Preschool-aged at-risk student" means an at-risk student who has
30 attained the age of three years, is under the age of eligibility for attendance
31 at kindergarten, and has been selected by the state board in accordance
32 with guidelines governing the selection of students for participation in
33 head start programs.

34 (y) "Preschool-aged exceptional children" means exceptional
35 children, except gifted children, who have attained the age of three years
36 but are under the age of eligibility for attendance at kindergarten. The
37 terms "exceptional children" and "gifted children" have the same meaning
38 as those terms are defined in K.S.A. 72-3404, and amendments thereto.

39 (z) "Psychiatric residential treatment facility" means the same as such
40 term is defined in K.S.A. 72-1173, and amendments thereto.

41 (aa) (1) *"Remote enrollment" means the number of students regularly*
42 *enrolled in kindergarten and grades one through 12 in the school district*
43 *who attended school through remote learning for any of the time periods*

1 *described in section 21, and amendments thereto.*

2 *(2) This subsection shall not apply in any school year prior to the*
3 *2021-2022 school year.*

4 *(bb) (1) "Remote learning" means a method of providing education in*
5 *which the student, although regularly enrolled in a school district, does*
6 *not physically attend the attendance center such student would otherwise*
7 *attend in person on a full-time basis and curriculum and instruction are*
8 *prepared, provided and supervised by teachers and staff of such school*
9 *district so as to approximate the student learning experience that would*
10 *take place in the attendance center classroom.*

11 *(2) "Remote learning" does not include virtual school as such term is*
12 *defined in K.S.A. 72-3712, and amendments thereto.*

13 *(3) This subsection shall not apply in any school year prior to the*
14 *2021-2022 school year.*

15 *(cc) "School district" means a school district organized under the*
16 *laws of this state that is maintaining public school for a school term in*
17 *accordance with the provisions of K.S.A. 72-3115, and amendments*
18 *thereto.*

19 ~~(bb)~~*(dd) "School facilities weighting" means an addend component*
20 *assigned to the enrollment of school districts pursuant to K.S.A. 72-5156,*
21 *and amendments thereto, on the basis of costs attributable to commencing*
22 *operation of one or more new school facilities by such school districts.*

23 ~~(ee)~~*(ee) "School year" means the 12-month period ending June 30.*

24 ~~(dd)~~*(ff) "September 20" has its usual meaning, except that in any year*
25 *in which September 20 is not a day on which school is maintained, it*
26 *means the first day after September 20 on which school is maintained.*

27 ~~(ee)~~*(gg) "Special education and related services weighting" means an*
28 *addend component assigned to the enrollment of school districts pursuant*
29 *to K.S.A. 72-5157, and amendments thereto, on the basis of costs*
30 *attributable to the maintenance of special education and related services by*
31 *such school districts.*

32 ~~(ff)~~*(hh) "State board" means the state board of education.*

33 ~~(gg)~~*(ii) "State foundation aid" means the amount of aid distributed to*
34 *a school district as determined by the state board pursuant to K.S.A. 72-*
35 *5134, and amendments thereto.*

36 ~~(hh)~~*(jj) (1) "Student" means any person who is regularly enrolled in a*
37 *school district and attending kindergarten or any of the grades one through*
38 *12 maintained by the school district or who is regularly enrolled in a*
39 *school district and attending kindergarten or any of the grades one through*
40 *12 in another school district in accordance with an agreement entered into*
41 *under authority of K.S.A. 72-13,101, and amendments thereto, or who is*
42 *regularly enrolled in a school district and attending special education*
43 *services provided for preschool-aged exceptional children by the school*

1 district.

2 (2) (A) Except as otherwise provided in this subsection, the following
3 shall be counted as one student:

4 (i) A student in attendance full-time; and

5 (ii) a student enrolled in a school district and attending special
6 education and related services, provided for by the school district.

7 (B) The following shall be counted as $\frac{1}{2}$ student:

8 (i) A student enrolled in a school district and attending special
9 education and related services for preschool-aged exceptional children
10 provided for by the school district; and

11 (ii) a preschool-aged at-risk student enrolled in a school district and
12 receiving services under an approved at-risk student assistance plan
13 maintained by the school district.

14 (C) A student in attendance part-time shall be counted as that
15 proportion of one student~~;~~ to the nearest $\frac{1}{10}$, that the student's attendance
16 bears to full-time attendance.

17 (D) A student enrolled in and attending an institution of
18 postsecondary education that is authorized under the laws of this state to
19 award academic degrees shall be counted as one student if the student's
20 postsecondary education enrollment and attendance together with the
21 student's attendance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time,
22 otherwise the student shall be counted as that proportion of one student~~;~~
23 to the nearest $\frac{1}{10}$, that the total time of the student's postsecondary
24 education attendance and attendance in grades 11 or 12, as applicable,
25 bears to full-time attendance.

26 (E) A student enrolled in and attending a technical college, a career
27 technical education program of a community college or other approved
28 career technical education program shall be counted as one student, if the
29 student's career technical education attendance together with the student's
30 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
31 the student shall be counted as that proportion of one student~~;~~ to the
32 nearest $\frac{1}{10}$, that the total time of the student's career technical education
33 attendance and attendance in any of grades nine through 12 bears to full-
34 time attendance.

35 (F) A student enrolled in a school district and attending a non-virtual
36 school and also attending a virtual school shall be counted as that
37 proportion of one student~~;~~ to the nearest $\frac{1}{10}$, that the student's attendance
38 at the non-virtual school bears to full-time attendance.

39 (G) A student enrolled in a school district and attending special
40 education and related services provided for by the school district and also
41 attending a virtual school shall be counted as that proportion of one
42 student~~;~~ to the nearest $\frac{1}{10}$, that the student's attendance at the non-virtual
43 school bears to full-time attendance.

1 (H) *A student enrolled in a school district and attending school on a*
2 *part-time basis through remote learning and also attending school in*
3 *person on a part-time basis shall be counted as that proportion of one*
4 *student, to the nearest $\frac{1}{10}$, that the student's in-person attendance bears to*
5 *full-time attendance.*

6 ~~(H)~~(I) (i) Except as provided in clause (ii), a student enrolled in a
7 school district who is not a resident of Kansas shall be counted as follows:

8 (a) For school year 2018-2019, one student;

9 (b) for school years 2019-2020 and 2020-2021, $\frac{3}{4}$ of a student; and

10 (c) for school year 2021-2022 and each school year thereafter, $\frac{1}{2}$ of a
11 student.

12 (ii) This subparagraph~~(H)~~ shall not apply to:

13 (a) A student whose parent or legal guardian is an employee of the
14 school district where such student is enrolled; or

15 (b) a student who attended public school in Kansas during school
16 year 2016-2017 and who attended public school in Kansas during the
17 immediately preceding school year.

18 (3) The following shall not be counted as a student:

19 (A) An individual residing at the Flint Hills job corps center;

20 (B) except as provided in paragraph (2), an individual confined in and
21 receiving educational services provided for by a school district at a
22 juvenile detention facility; and

23 (C) an individual enrolled in a school district but housed, maintained
24 and receiving educational services at a state institution or a psychiatric
25 residential treatment facility.

26 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et
27 seq., and amendments thereto, shall be counted in accordance with the
28 provisions of K.S.A. 72-3715, and amendments thereto.

29 (5) *A student enrolled in a school district who attends school through*
30 *remote learning shall be counted in accordance with the provisions of this*
31 *section and section 21, and amendments thereto.*

32 ~~(ii)~~(kk) "Total foundation aid" means an amount equal to the product
33 obtained by multiplying the BASE aid by the adjusted enrollment of a
34 school district.

35 ~~(jj)~~(ll) "Transportation weighting" means an addend component
36 assigned to the enrollment of school districts pursuant to K.S.A. 72-5148,
37 and amendments thereto, on the basis of costs attributable to the provision
38 or furnishing of transportation.

39 ~~(kk)~~(mm) "Virtual school" means the same as such term is defined in
40 K.S.A. 72-3712, and amendments thereto.

41 Sec. 29. On and after July 1, 2021, K.S.A. 72-5134 is hereby
42 amended to read as follows: 72-5134. (a) In each school year, the state
43 board shall determine the amount of state foundation aid for each school

1 district for such school year. The state board shall determine the amount of
2 the school district's local foundation aid for the school year. If the amount
3 of the school district's local foundation aid is greater than the amount of
4 total foundation aid determined for the school district for the school year,
5 the school district shall not receive state foundation aid in any amount. If
6 the amount of the school district's local foundation aid is less than the
7 amount of total foundation aid determined for the school district for the
8 school year, the state board shall subtract the amount of the school
9 district's local foundation aid from the amount of total foundation aid.
10 *Subject to the provisions of subsection (b), the remainder is the amount of*
11 *state foundation aid the school district shall receive for the school year.*

12 *(b) For school year 2022-2023 and each school year thereafter, the*
13 *state board shall adjust the amount of state foundation aid for each school*
14 *district in accordance with section 14, and amendments thereto.*

15 Sec. 30. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5142 is
16 hereby amended to read as follows: 72-5142. (a) The board of education of
17 each school district shall levy an ad valorem tax upon the taxable tangible
18 property of the school district in the school years specified in subsection
19 (b) for the purpose of:

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

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

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

31 (b) The tax required under subsection (a) shall be levied at a rate of
32 20 mills in the school years ~~2019-2020~~ 2021-2022 and ~~2020-2021~~ 2022-
33 2023.

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

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

43 Sec. 31. On and after July 1, 2021, K.S.A. 72-5151 is hereby

1 amended to read as follows: 72-5151. (a) The at-risk student weighting of
2 each school district shall be determined by the state board as follows:

3 (1) Determine the number of at-risk students included in the
4 enrollment of the school district; and

5 (2) multiply the number determined under subsection (a)(1) by 0.484.
6 The resulting sum is the at-risk student weighting of the school district.

7 ~~(b) Except as provided in subsection (b)(4), the high-density at-risk
8 student weighting of each school district shall be determined by the state
9 board as follows:~~

10 ~~(1) (A) If the enrollment of the school district is at least 35% at-risk
11 students, but less than 50% at-risk students:~~

12 ~~(i) Subtract 35% from the percentage of at-risk students included in
13 the enrollment of the school district;~~

14 ~~(ii) multiply the difference determined under subsection (b)(1)(A)(i)
15 by 0.7; and~~

16 ~~(iii) multiply the product determined under subsection (b)(1)(A)(ii)
17 by the number of at-risk students included in the enrollment of the school
18 district; or~~

19 ~~(B) if the enrollment of the school district is 50% or more at-risk
20 students, multiply the number of at-risk students included in the
21 enrollment of the school district by 0.105; or~~

22 ~~(2) (A) if the enrollment of a school in the school district is at least
23 35% at-risk students, but less than 50% at-risk students:~~

24 ~~(i) Subtract 35% from the percentage of at-risk students included in
25 the enrollment of such school;~~

26 ~~(ii) multiply the difference determined under subsection (b)(2)(A)(i)
27 by 0.7; and~~

28 ~~(iii) multiply the product determined under subsection (b)(2)(A)(ii)
29 by the number of at-risk students included in the enrollment of such
30 school; or~~

31 ~~(B) if the enrollment of a school in the school district is 50% or more
32 at-risk students, multiply the number of at-risk students included in the
33 enrollment of such school by 0.105; and~~

34 ~~(C) add the products determined under subsections (b)(2)(A)(iii) and
35 (b)(2)(B) for each such school in the school district, respectively.~~

36 ~~(3) The high-density at-risk weighting of the school district shall be
37 the greater of the product determined under subsection (b)(1) or the sum
38 determined under subsection (b)(2)(C).~~

39 ~~(4) Commencing in school year 2018-2019, school districts that
40 qualify to receive the high-density at-risk weighting pursuant to this
41 section shall spend any money attributable to the school district's high-
42 density at-risk weighting on the at-risk best practices developed by the
43 state board pursuant to K.S.A. 72-5153(d), and amendments thereto. If a~~

1 school district that qualifies for the high-density at-risk weighting does not
2 spend such money on such best practices, the state board shall notify the
3 school district that it shall either spend such money on such best practices
4 or shall show improvement within five years of notification. Improvement
5 shall include, but not be limited to, the following: (A) The percentage of
6 students at grade level on state math and English language arts
7 assessments; (B) the percentage of students that are college and career
8 ready on state math and English language arts assessments; (C) the
9 average composite ACT score; or (D) the four-year graduation rate. If a
10 school district does not spend such money on such best practices and does
11 not show improvement within five years, the school district shall not
12 qualify to receive the high-density at-risk weighting in the succeeding
13 school year.

14 ~~(5) The provisions of this subsection shall expire on July 1, 2020. On~~
15 ~~and after July 1, 2021, except as provided in subsection (b)(4), the high-~~
16 ~~density at-risk student weighting of each school district shall be~~
17 ~~determined by the state board as follows:~~

18 ~~(1) (A) If the enrollment of the school district is at least 35% at-risk~~
19 ~~students, but less than 50% at-risk students:~~

20 ~~(i) Subtract 35% from the percentage of at-risk students included in~~
21 ~~the enrollment of the school district;~~

22 ~~(ii) multiply the difference determined under subsection (b)(1)(A)(i)~~
23 ~~by 0.7; and~~

24 ~~(iii) multiply the product determined under subsection (b)(1)(A)(ii) by~~
25 ~~the number of at-risk students included in the enrollment of the school~~
26 ~~district; or~~

27 ~~(B) if the enrollment of the school district is 50% or more at-risk~~
28 ~~students, multiply the number of at-risk students included in the enrollment~~
29 ~~of the school district by 0.105; or~~

30 ~~(2) (A) if the enrollment of a school in the school district is at least~~
31 ~~35% at-risk students, but less than 50% at-risk students:~~

32 ~~(i) Subtract 35% from the percentage of at-risk students included in~~
33 ~~the enrollment of such school;~~

34 ~~(ii) multiply the difference determined under subsection (b)(2)(A)(i)~~
35 ~~by 0.7; and~~

36 ~~(iii) multiply the product determined under subsection (b)(2)(A)(ii) by~~
37 ~~the number of at-risk students included in the enrollment of such school;~~
38 ~~or~~

39 ~~(B) if the enrollment of a school in the school district is 50% or more~~
40 ~~at-risk students, multiply the number of at-risk students included in the~~
41 ~~enrollment of such school by 0.105; and~~

42 ~~(C) add the products determined under subsections (b)(2)(A)(iii) and~~
43 ~~(b)(2)(B) for each such school in the school district, respectively.~~

1 (3) *The high-density at-risk weighting of the school district shall be*
2 *the greater of the product determined under subsection (b)(1) or the sum*
3 *determined under subsection (b)(2)(C).*

4 (4) *School districts that qualify to receive the high-density at-risk*
5 *weighting pursuant to this section shall spend any money attributable to*
6 *the school district's high-density at-risk weighting on the at-risk best*
7 *practices developed by the state board pursuant to K.S.A. 72-5153(d), and*
8 *amendments thereto. If a school district that qualifies for the high-density*
9 *at-risk weighting does not spend such money on such best practices, the*
10 *state board shall notify the school district that it shall either spend such*
11 *money on such best practices or shall show improvement within five years*
12 *of notification. Improvement shall include, but not be limited to, the*
13 *following: (A) The percentage of students at grade level on state math and*
14 *English language arts assessments; (B) the percentage of students that are*
15 *college and career ready on state math and English language arts*
16 *assessments; (C) the average composite ACT score; or (D) the four-year*
17 *graduation rate. If a school district does not spend such money on such*
18 *best practices and does not show improvement within five years, the*
19 *school district shall not qualify to receive the high-density at-risk*
20 *weighting in the succeeding school year.*

21 (5) *The provisions of this subsection shall expire on July 1, 2022.*

22 Sec. 32. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5178 is
23 hereby amended to read as follows: 72-5178. (a) On or before January 15
24 of each year, the state department of education shall prepare and submit a
25 performance accountability report and a longitudinal achievement report
26 for all students enrolled in *any public school or accredited nonpublic*
27 *school* in the state, each school district ~~and~~, each school operated by a
28 school district *and each accredited nonpublic school* to the governor and
29 to the legislature.

30 (b) Each performance accountability report shall be prepared in a
31 single-page format containing the information that is required to be
32 reported under the federal elementary and secondary education act, as
33 amended by the federal every student succeeds act, public law 114-95, or
34 any successor federal acts, and the college and career readiness metrics
35 developed and implemented by the state board. The report shall use the
36 categories for achievement identified under the federal every student
37 succeeds act, public law 114-95, or any successor achievement categories.
38 All categories and metrics included in the report shall be clearly defined.

39 (c) Each longitudinal achievement report shall provide the
40 achievement rates on the state assessments for English language arts, math
41 and science for all students and each student subgroup and the change in
42 achievement rate year-over-year starting with the school year in which the
43 state board first implemented new achievement standards on such state

1 assessments.

2 (d) All reports prepared pursuant to this section shall be published in
3 accordance with K.S.A. 2020 Supp. 72-1181, and amendments thereto.

4 Sec. 33. On and after July 1, 2021, K.S.A. 79-201x is hereby
5 amended to read as follows: 79-201x. For taxable years ~~2019~~ 2021 and
6 ~~2020~~ 2022, the following described property, to the extent herein specified,
7 shall be and is hereby exempt from the property tax levied pursuant to the
8 provisions of K.S.A. 72-5142, and amendments thereto: Property used for
9 residential purposes to the extent of \$20,000 of its appraised valuation.

10 Sec. 34. On and after July 1, 2021, K.S.A. 79-32,117 is hereby
11 amended to read as follows: 79-32,117. (a) The Kansas adjusted gross
12 income of an individual means such individual's federal adjusted gross
13 income for the taxable year, with the modifications specified in this
14 section.

15 (b) There shall be added to federal adjusted gross income:

16 (i) Interest income less any related expenses directly incurred in the
17 purchase of state or political subdivision obligations, to the extent that the
18 same is not included in federal adjusted gross income, on obligations of
19 any state or political subdivision thereof, but to the extent that interest
20 income on obligations of this state or a political subdivision thereof issued
21 prior to January 1, 1988, is specifically exempt from income tax under the
22 laws of this state authorizing the issuance of such obligations, it shall be
23 excluded from computation of Kansas adjusted gross income whether or
24 not included in federal adjusted gross income. Interest income on
25 obligations of this state or a political subdivision thereof issued after
26 December 31, 1987, shall be excluded from computation of Kansas
27 adjusted gross income whether or not included in federal adjusted gross
28 income.

29 (ii) Taxes on or measured by income or fees or payments in lieu of
30 income taxes imposed by this state or any other taxing jurisdiction to the
31 extent deductible in determining federal adjusted gross income and not
32 credited against federal income tax. This paragraph shall not apply to taxes
33 imposed under the provisions of K.S.A. 79-1107 or 79-1108, and
34 amendments thereto, for privilege tax year 1995, and all such years
35 thereafter.

36 (iii) The federal net operating loss deduction, except that the federal
37 net operating loss deduction shall not be added to an individual's federal
38 adjusted gross income for tax years beginning after December 31, 2016.

39 (iv) Federal income tax refunds received by the taxpayer if the
40 deduction of the taxes being refunded resulted in a tax benefit for Kansas
41 income tax purposes during a prior taxable year. Such refunds shall be
42 included in income in the year actually received regardless of the method
43 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall

1 be deemed to have resulted if the amount of the tax had been deducted in
2 determining income subject to a Kansas income tax for a prior year
3 regardless of the rate of taxation applied in such prior year to the Kansas
4 taxable income, but only that portion of the refund shall be included as
5 bears the same proportion to the total refund received as the federal taxes
6 deducted in the year to which such refund is attributable bears to the total
7 federal income taxes paid for such year. For purposes of the foregoing
8 sentence, federal taxes shall be considered to have been deducted only to
9 the extent such deduction does not reduce Kansas taxable income below
10 zero.

11 (v) The amount of any depreciation deduction or business expense
12 deduction claimed on the taxpayer's federal income tax return for any
13 capital expenditure in making any building or facility accessible to the
14 handicapped, for which expenditure the taxpayer claimed the credit
15 allowed by K.S.A. 79-32,177, and amendments thereto.

16 (vi) Any amount of designated employee contributions picked up by
17 an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,
18 and amendments thereto.

19 (vii) The amount of any charitable contribution made to the extent the
20 same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-
21 32,196, and amendments thereto.

22 (viii) The amount of any costs incurred for improvements to a swine
23 facility, claimed for deduction in determining federal adjusted gross
24 income, to the extent the same is claimed as the basis for any credit
25 allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

26 (ix) The amount of any ad valorem taxes and assessments paid and
27 the amount of any costs incurred for habitat management or construction
28 and maintenance of improvements on real property, claimed for deduction
29 in determining federal adjusted gross income, to the extent the same is
30 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203,
31 and amendments thereto.

32 (x) Amounts received as nonqualified withdrawals, as defined by
33 K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a
34 family postsecondary education savings account, such amounts were
35 subtracted from the federal adjusted gross income pursuant to K.S.A. 79-
36 32,117(c)(xv), and amendments thereto, or if such amounts are not already
37 included in the federal adjusted gross income.

38 (xi) The amount of any contribution made to the same extent the
39 same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-
40 50,154, and amendments thereto.

41 (xii) For taxable years commencing after December 31, 2004,
42 amounts received as withdrawals not in accordance with the provisions of
43 K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution

1 to an individual development account, such amounts were subtracted from
2 the federal adjusted gross income pursuant to subsection (c)(xiii), or if
3 such amounts are not already included in the federal adjusted gross
4 income.

5 (xiii) The amount of any expenditures claimed for deduction in
6 determining federal adjusted gross income, to the extent the same is
7 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217
8 through 79-32,220 or 79-32,222, and amendments thereto.

9 (xiv) The amount of any amortization deduction claimed in
10 determining federal adjusted gross income to the extent the same is
11 claimed for deduction pursuant to K.S.A. 79-32,221, and amendments
12 thereto.

13 (xv) The amount of any expenditures claimed for deduction in
14 determining federal adjusted gross income, to the extent the same is
15 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223
16 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-
17 32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-
18 32,251 through 79-32,254, and amendments thereto.

19 (xvi) The amount of any amortization deduction claimed in
20 determining federal adjusted gross income to the extent the same is
21 claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-
22 32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

23 (xvii) The amount of any amortization deduction claimed in
24 determining federal adjusted gross income to the extent the same is
25 claimed for deduction pursuant to K.S.A. 79-32,256, and amendments
26 thereto.

27 (xviii) For taxable years commencing after December 31, 2006, the
28 amount of any ad valorem or property taxes and assessments paid to a state
29 other than Kansas or local government located in a state other than Kansas
30 by a taxpayer who resides in a state other than Kansas, when the law of
31 such state does not allow a resident of Kansas who earns income in such
32 other state to claim a deduction for ad valorem or property taxes or
33 assessments paid to a political subdivision of the state of Kansas in
34 determining taxable income for income tax purposes in such other state, to
35 the extent that such taxes and assessments are claimed as an itemized
36 deduction for federal income tax purposes.

37 (xix) For taxable years beginning after December 31, 2012, and
38 ending before January 1, 2017, the amount of any: (1) Loss from business
39 as determined under the federal internal revenue code and reported from
40 schedule C and on line 12 of the taxpayer's form 1040 federal individual
41 income tax return; (2) loss from rental real estate, royalties, partnerships, S
42 corporations, except those with wholly owned subsidiaries subject to the
43 Kansas privilege tax, estates, trusts, residual interest in real estate

1 mortgage investment conduits and net farm rental as determined under the
2 federal internal revenue code and reported from schedule E and on line 17
3 of the taxpayer's form 1040 federal individual income tax return; and (3)
4 farm loss as determined under the federal internal revenue code and
5 reported from schedule F and on line 18 of the taxpayer's form 1040
6 federal income tax return; all to the extent deducted or subtracted in
7 determining the taxpayer's federal adjusted gross income. For purposes of
8 this subsection, references to the federal form 1040 and federal schedule
9 C, schedule E, and schedule F, shall be to such form and schedules as they
10 existed for tax year 2011, and as revised thereafter by the internal revenue
11 service.

12 (xx) For taxable years beginning after December 31, 2012, and
13 ending before January 1, 2017, the amount of any deduction for self-
14 employment taxes under section 164(f) of the federal internal revenue
15 code as in effect on January 1, 2012, and amendments thereto, in
16 determining the federal adjusted gross income of an individual taxpayer, to
17 the extent the deduction is attributable to income reported on schedule C,
18 E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income
19 tax return.

20 (xxi) For taxable years beginning after December 31, 2012, and
21 ending before January 1, 2017, the amount of any deduction for pension,
22 profit sharing, and annuity plans of self-employed individuals under
23 section 62(a)(6) of the federal internal revenue code as in effect on January
24 1, 2012, and amendments thereto, in determining the federal adjusted gross
25 income of an individual taxpayer.

26 (xxii) For taxable years beginning after December 31, 2012, and
27 ending before January 1, 2017, the amount of any deduction for health
28 insurance under section 162(l) of the federal internal revenue code as in
29 effect on January 1, 2012, and amendments thereto, in determining the
30 federal adjusted gross income of an individual taxpayer.

31 (xxiii) For taxable years beginning after December 31, 2012, and
32 ending before January 1, 2017, the amount of any deduction for domestic
33 production activities under section 199 of the federal internal revenue code
34 as in effect on January 1, 2012, and amendments thereto, in determining
35 the federal adjusted gross income of an individual taxpayer.

36 (xxiv) For taxable years commencing after December 31, 2013, that
37 portion of the amount of any expenditure deduction claimed in
38 determining federal adjusted gross income for expenses paid for medical
39 care of the taxpayer or the taxpayer's spouse or dependents when such
40 expenses were paid or incurred for an abortion, or for a health benefit plan,
41 as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of
42 an optional rider for coverage of abortion in accordance with K.S.A. 2020
43 Supp. 40-2,190, and amendments thereto, to the extent that such taxes and

1 assessments are claimed as an itemized deduction for federal income tax
2 purposes.

3 (xxv) For taxable years commencing after December 31, 2013, that
4 portion of the amount of any expenditure deduction claimed in
5 determining federal adjusted gross income for expenses paid by a taxpayer
6 for health care when such expenses were paid or incurred for abortion
7 coverage, a health benefit plan, as defined in K.S.A. 65-6731, and
8 amendments thereto, when such expenses were paid or incurred for
9 abortion coverage or amounts contributed to health savings accounts for
10 such taxpayer's employees for the purchase of an optional rider for
11 coverage of abortion in accordance with K.S.A. 2020 Supp. 40-2,190, and
12 amendments thereto, to the extent that such taxes and assessments are
13 claimed as a deduction for federal income tax purposes.

14 (xxvi) For all taxable years beginning after December 31, 2016, the
15 amount of any charitable contribution made to the extent the same is
16 claimed as the basis for the credit allowed pursuant to K.S.A. 72-99a07,
17 and amendments thereto, and is also claimed as an itemized deduction for
18 federal income tax purposes.

19 (c) There shall be subtracted from federal adjusted gross income:

20 (i) Interest or dividend income on obligations or securities of any
21 authority, commission or instrumentality of the United States and its
22 possessions less any related expenses directly incurred in the purchase of
23 such obligations or securities, to the extent included in federal adjusted
24 gross income but exempt from state income taxes under the laws of the
25 United States.

26 (ii) Any amounts received ~~which~~ *that* are included in federal adjusted
27 gross income but which are specifically exempt from Kansas income
28 taxation under the laws of the state of Kansas.

29 (iii) The portion of any gain or loss from the sale or other disposition
30 of property having a higher adjusted basis for Kansas income tax purposes
31 than for federal income tax purposes on the date such property was sold or
32 disposed of in a transaction in which gain or loss was recognized for
33 purposes of federal income tax that does not exceed such difference in
34 basis, but if a gain is considered a long-term capital gain for federal
35 income tax purposes, the modification shall be limited to that portion of
36 such gain ~~which~~ *that* is included in federal adjusted gross income.

37 (iv) The amount necessary to prevent the taxation under this act of
38 any annuity or other amount of income or gain ~~which~~ *that* was properly
39 included in income or gain and was taxed under the laws of this state for a
40 taxable year prior to the effective date of this act, as amended, to the
41 taxpayer, or to a decedent by reason of whose death the taxpayer acquired
42 the right to receive the income or gain, or to a trust or estate from which
43 the taxpayer received the income or gain.

1 (v) The amount of any refund or credit for overpayment of taxes on
2 or measured by income or fees or payments in lieu of income taxes
3 imposed by this state, or any taxing jurisdiction, to the extent included in
4 gross income for federal income tax purposes.

5 (vi) Accumulation distributions received by a taxpayer as a
6 beneficiary of a trust to the extent that the same are included in federal
7 adjusted gross income.

8 (vii) Amounts received as annuities under the federal civil service
9 retirement system from the civil service retirement and disability fund and
10 other amounts received as retirement benefits in whatever form ~~which that~~
11 were earned for being employed by the federal government or for service
12 in the armed forces of the United States.

13 (viii) Amounts received by retired railroad employees as a
14 supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and
15 228c (a)(1) et seq.

16 (ix) Amounts received by retired employees of a city and by retired
17 employees of any board of such city as retirement allowances pursuant to
18 K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter
19 ordinance exempting a city from the provisions of K.S.A. 13-14,106, and
20 amendments thereto.

21 (x) For taxable years beginning after December 31, 1976, the amount
22 of the federal tentative jobs tax credit disallowance under the provisions of
23 26 U.S.C. § 280 C. For taxable years ending after December 31, 1978, the
24 amount of the targeted jobs tax credit and work incentive credit
25 disallowances under 26 U.S.C. § 280 C.

26 (xi) For taxable years beginning after December 31, 1986, dividend
27 income on stock issued by Kansas venture capital, inc.

28 (xii) For taxable years beginning after December 31, 1989, amounts
29 received by retired employees of a board of public utilities as pension and
30 retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249,
31 and amendments thereto.

32 (xiii) For taxable years beginning after December 31, 2004, amounts
33 contributed to and the amount of income earned on contributions deposited
34 to an individual development account under K.S.A. 74-50,201 et seq., and
35 amendments thereto.

36 (xiv) For all taxable years commencing after December 31, 1996, that
37 portion of any income of a bank organized under the laws of this state or
38 any other state, a national banking association organized under the laws of
39 the United States, an association organized under the savings and loan
40 code of this state or any other state, or a federal savings association
41 organized under the laws of the United States, for which an election as an
42 S corporation under subchapter S of the federal internal revenue code is in
43 effect, ~~which that~~ accrues to the taxpayer who is a stockholder of such

1 corporation and ~~which~~ *that* is not distributed to the stockholders as
2 dividends of the corporation. For taxable years beginning after December
3 31, 2012, and ending before January 1, 2017, the amount of modification
4 under this subsection shall exclude the portion of income or loss reported
5 on schedule E and included on line 17 of the taxpayer's form 1040 federal
6 individual income tax return.

7 (xv) For all taxable years beginning after December 31, 2017, the
8 cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple
9 filing a joint return, for each designated beneficiary that are contributed to:

10 (1) A family postsecondary education savings account established under
11 the Kansas postsecondary education savings program or a qualified tuition
12 program established and maintained by another state or agency or
13 instrumentality thereof pursuant to section 529 of the internal revenue
14 code of 1986, as amended, for the purpose of paying the qualified higher
15 education expenses of a designated beneficiary; or (2) an achieving a
16 better life experience (ABLE) account established under the Kansas ABLE
17 savings program or a qualified ABLE program established and maintained
18 by another state or agency or instrumentality thereof pursuant to section
19 529A of the internal revenue code of 1986, as amended, for the purpose of
20 saving private funds to support an individual with a disability. The terms
21 and phrases used in this paragraph shall have the meaning respectively
22 ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and
23 amendments thereto, and the provisions of such sections are hereby
24 incorporated by reference for all purposes thereof.

25 (xvi) For all taxable years beginning after December 31, 2004,
26 amounts received by taxpayers who are or were members of the armed
27 forces of the United States, including service in the Kansas army and air
28 national guard, as a recruitment, sign up or retention bonus received by
29 such taxpayer as an incentive to join, enlist or remain in the armed services
30 of the United States, including service in the Kansas army and air national
31 guard, and amounts received for repayment of educational or student loans
32 incurred by or obligated to such taxpayer and received by such taxpayer as
33 a result of such taxpayer's service in the armed forces of the United States,
34 including service in the Kansas army and air national guard.

35 (xvii) For all taxable years beginning after December 31, 2004,
36 amounts received by taxpayers who are eligible members of the Kansas
37 army and air national guard as a reimbursement pursuant to K.S.A. 48-
38 281, and amendments thereto, and amounts received for death benefits
39 pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to section
40 1 or section 2 of chapter 207 of the 2005 Session Laws of Kansas, and
41 amendments thereto, to the extent that such death benefits are included in
42 federal adjusted gross income of the taxpayer.

43 (xviii) For the taxable year beginning after December 31, 2006,

1 amounts received as benefits under the federal social security act ~~which~~
2 *that* are included in federal adjusted gross income of a taxpayer with
3 federal adjusted gross income of \$50,000 or less, whether such taxpayer's
4 filing status is single, head of household, married filing separate or married
5 filing jointly; and for all taxable years beginning after December 31, 2007,
6 amounts received as benefits under the federal social security act ~~which~~
7 *that* are included in federal adjusted gross income of a taxpayer with
8 federal adjusted gross income of \$75,000 or less, whether such taxpayer's
9 filing status is single, head of household, married filing separate or married
10 filing jointly.

11 (xix) Amounts received by retired employees of Washburn university
12 as retirement and pension benefits under the university's retirement plan.

13 (xx) For taxable years beginning after December 31, 2012, and
14 ending before January 1, 2017, the amount of any: (1) Net profit from
15 business as determined under the federal internal revenue code and
16 reported from schedule C and on line 12 of the taxpayer's form 1040
17 federal individual income tax return; (2) net income, not including
18 guaranteed payments as defined in section 707(c) of the federal internal
19 revenue code and as reported to the taxpayer from federal schedule K-1,
20 (form 1065-B), in box 9, code F or as reported to the taxpayer from federal
21 schedule K-1, (form 1065) in box 4, from rental real estate, royalties,
22 partnerships, S corporations, estates, trusts, residual interest in real estate
23 mortgage investment conduits and net farm rental as determined under the
24 federal internal revenue code and reported from schedule E and on line 17
25 of the taxpayer's form 1040 federal individual income tax return; and (3)
26 net farm profit as determined under the federal internal revenue code and
27 reported from schedule F and on line 18 of the taxpayer's form 1040
28 federal income tax return; all to the extent included in the taxpayer's
29 federal adjusted gross income. For purposes of this subsection, references
30 to the federal form 1040 and federal schedule C, schedule E, and schedule
31 F, shall be to such form and schedules as they existed for tax year 2011
32 and as revised thereafter by the internal revenue service.

33 (xxi) For all taxable years beginning after December 31, 2013,
34 amounts equal to the unreimbursed travel, lodging and medical
35 expenditures directly incurred by a taxpayer while living, or a dependent
36 of the taxpayer while living, for the donation of one or more human organs
37 of the taxpayer, or a dependent of the taxpayer, to another person for
38 human organ transplantation. The expenses may be claimed as a
39 subtraction modification provided for in this section to the extent the
40 expenses are not already subtracted from the taxpayer's federal adjusted
41 gross income. In no circumstances shall the subtraction modification
42 provided for in this section for any individual, or a dependent, exceed
43 \$5,000. As used in this section, "human organ" means all or part of a liver,

1 pancreas, kidney, intestine, lung or bone marrow. The provisions of this
2 paragraph shall take effect on the day the secretary of revenue certifies to
3 the director of the budget that the cost for the department of revenue of
4 modifications to the automated tax system for the purpose of
5 implementing this paragraph will not exceed \$20,000.

6 (xxii) For taxable years beginning after December 31, 2012, and
7 ending before January 1, 2017, the amount of net gain from the sale of: (1)
8 Cattle and horses, regardless of age, held by the taxpayer for draft,
9 breeding, dairy or sporting purposes, and held by such taxpayer for 24
10 months or more from the date of acquisition; and (2) other livestock,
11 regardless of age, held by the taxpayer for draft, breeding, dairy or
12 sporting purposes, and held by such taxpayer for 12 months or more from
13 the date of acquisition. The subtraction from federal adjusted gross income
14 shall be limited to the amount of the additions recognized under the
15 provisions of subsection (b)(xix) attributable to the business in which the
16 livestock sold had been used. As used in this paragraph, the term
17 "livestock" shall not include poultry.

18 (xxiii) For all taxable years beginning after December 31, 2012,
19 amounts received under either the Overland Park, Kansas police
20 department retirement plan or the Overland Park, Kansas fire department
21 retirement plan, both as established by the city of Overland Park, pursuant
22 to the city's home rule authority.

23 (xxiv) For taxable years beginning after December 31, 2013, and
24 ending before January 1, 2017, the net gain from the sale from Christmas
25 trees grown in Kansas and held by the taxpayer for six years or more.

26 *(xxv) For all taxable years beginning after December 31, 2021,*
27 *amounts deposited in a student empowerment account established by*
28 *agreement between the taxpayer and the state treasurer pursuant to*
29 *section 9, and amendments thereto.*

30 (d) There shall be added to or subtracted from federal adjusted gross
31 income the taxpayer's share, as beneficiary of an estate or trust, of the
32 Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and
33 amendments thereto.

34 (e) The amount of modifications required to be made under this
35 section by a partner ~~which~~ *that* relates to items of income, gain, loss,
36 deduction or credit of a partnership shall be determined under K.S.A. 79-
37 32,131, and amendments thereto, to the extent that such items affect
38 federal adjusted gross income of the partner.

39 (f) No taxpayer shall be assessed penalties and interest from the
40 underpayment of taxes due to changes to this section that became law on
41 July 1, 2017, so long as such underpayment is rectified on or before April
42 17, 2018.

43 Sec. 35. On and after July 1, 2021, K.S.A. 72-1163, 72-3115, 72-

1 5134, 72-5151, 79-201x and 79-32,117 and K.S.A. 2020 Supp. 72-3117,
2 72-4352, 72-4354, 72-5131, 72-5132, 72-5142 and 72-5178 are hereby
3 repealed.

4 Sec. 36. This act shall take effect and be in force from and after its
5 publication in the Kansas register.