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

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

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

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

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

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

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

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