AN ACT concerning school districts; relating to the amount of base state aid per pupil; amending K.S.A. 2011 Supp. 72-6410 and repealing the existing section.

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

Section 1. K.S.A. 2011 Supp. 72-6410 is hereby amended to read as follows: 72-6410. (a) "State financial aid" means an amount equal to the product obtained by multiplying base state aid per pupil by the adjusted enrollment of a district.

(b) (1) "Base state aid per pupil" means an amount of state financial aid per pupil. Subject to the other provisions of this subsection, the amount of base state aid per pupil is $4,433 in school year 2008-2009 and $4,492 in school year 2009-2010 and each school year thereafter: (A) $3,846.75 in school year 2012-2013; and (B) $3,913.50 in school year 2013-2014.

(2) (A) Except as provided in subsection (b)(2)(B), commencing with school year 2014-2015 and for each school year thereafter, in any fiscal year in which the amount of estimated selected state general fund receipts for such fiscal year exceeds the prior fiscal year estimated selected state general fund receipts, the director of legislative research shall certify such amount to the state board of education and the director of the budget. Upon receipt of such certified amount, the state board of education shall compute the percentage increase in estimated selected state general receipts in such fiscal year. Based on such percentage of calculated receipt growth, for the school year which corresponds to such fiscal year the state board of education shall increase the base state aid per pupil by a percentage equal to 50% of such percentage of calculated receipt growth.

(B) In any fiscal year in which the amount of estimated selected state general fund receipts do not exceed the prior fiscal year estimated selected state general fund receipts, the director of legislative research shall certify such amount and fact to the state board of education and the director of the budget. Upon receipt of such amount and fact, the state board of education shall not make any adjustment to the base state aid per pupil for the school year which corresponds to such fiscal year, and the base state aid per pupil for such school year shall be equal to the base state aid per pupil for the immediately preceding school year.

(2) (3) The amount of base state aid per pupil is subject to reduction
commensurate with any reduction under K.S.A. 75-6704, and amendments thereto, in the amount of the appropriation from the state general fund for general state aid. If the amount of appropriations for general state aid is insufficient to pay in full the amount each district is entitled to receive for any school year, the amount of base state aid per pupil for such school year is subject to reduction commensurate with the amount of the insufficiency.

(c) "Estimated selected state general fund receipts" means selected state general fund receipts for the immediately succeeding fiscal year as estimated by the consensus revenue estimating group in its consensus revenue estimate published during the month of November in the current fiscal year.

(d) "Local effort" means the sum of an amount equal to the proceeds from the tax levied under authority of K.S.A. 72-6431, and amendments thereto, and an amount equal to any unexpended and unencumbered balance remaining in the general fund of the district, except amounts received by the district and authorized to be expended for the purposes specified in K.S.A. 72-6430, and amendments thereto, and an amount equal to any unexpended and unencumbered balances remaining in the program weighted funds of the district, except any amount in the vocational education fund of the district if the district is operating an area vocational school, and an amount equal to any remaining proceeds from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto, prior to the repeal of such statutory sections, and an amount equal to the amount deposited in the general fund in the current school year from amounts received in such year by the district under the provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto, and an amount equal to the amount deposited in the general fund in the current school year from amounts received in such year by the district pursuant to contracts made and entered into under authority of K.S.A. 72-6757, and amendments thereto, and an amount equal to the amount credited to the general fund in the current school year from amounts distributed in such year to the district under the provisions of articles 17 and 34 of chapter 12 of Kansas Statutes Annotated and under the provisions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated, and an amount equal to the amount of payments received by the district under the provisions of K.S.A. 72-979, and amendments thereto, and an amount equal to the amount of a grant, if any, received by the district under the provisions of K.S.A. 72-983, and amendments thereto, and an amount equal to 70% of the federal impact aid of the district.

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

(f) "Prior fiscal year estimated selected state general fund receipts"
means selected state general fund receipts for the current fiscal year as
estimated by the consensus revenue estimating group in its consensus
revenue estimate published during the month of November in the
immediately preceding fiscal year.

(g) "Selected state general fund receipts" means receipts from the
following taxes and fees: Individual and corporation income taxes
imposed under K.S.A. 79-32,110, and amendments thereto, financial
institutions privilege taxes imposed under article 11 of chapter 79 of the
Kansas Statutes Annotated, and amendments thereto, retail sales taxes
imposed under K.S.A. 79-3601 et seq., and amendments thereto,
compensating use taxes imposed under K.S.A. 79-3701 et seq., and
amendments thereto, cigarette and tobacco product taxes imposed under
K.S.A. 79-3301 et seq., and amendments thereto, cereal malt beverage and
liquor gallonage taxes imposed under K.S.A. 41-501 et seq., and
amendments thereto, liquor enforcement taxes imposed under K.S.A. 79-
4101 et seq., and amendments thereto, liquor drink taxes imposed under
K.S.A. 79-41a01 et seq., and amendments thereto, corporation franchise
taxes imposed under K.S.A. 79-5401, and amendments thereto, annual
franchise fees charged pursuant to law and mineral severance taxes
imposed under K.S.A. 79-4216 et seq., and amendments thereto.

Sec. 2. K.S.A. 2011 Supp. 72-6410 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its
publication in the statute book.