

## 2021 Kansas Statutes

**48-309. Aid to national or state guard by city or county; limitation on amount, tax levy; use and disposition of funds.** (a) The governing body of any city in this state having a Kansas army or air national guard unit or Kansas state guard unit within its boundaries, or within 12 miles thereof, and the board of county commissioners of any county in this state having a Kansas army or air national guard unit or Kansas state guard unit within its boundaries are each hereby authorized and empowered to make an annual expenditure in cash, for furnishing equipment and maintenance to such national guard or state guard unit, in an amount not to exceed \$2,000 for each Kansas army or air national guard unit which is now or hereafter may be organized, if such national guard unit has qualified for federal recognition as a part of the army or air national guard of the United States. For the purpose of providing funds for the purposes authorized under this section the board of county commissioners of any such county is hereby authorized to make such expenditures from the general fund of the county or may levy annually a tax upon all the taxable tangible property of the county sufficient to provide funds for the purposes authorized under this section and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

(b) All funds received by any Kansas army or air national guard unit or Kansas state guard unit from a city or county under this section for furnishing equipment and maintenance to such unit may be expended for such purposes in accordance with rules and regulations adopted by the adjutant general. Each Kansas army or air national guard unit or Kansas state guard unit shall deposit all such funds received under this section in a separate account for such purposes in a bank, federally chartered savings bank or state or federally chartered savings and loan association designated by the pooled money investment board.

(c) All revenues received by any Kansas army or air national guard unit or Kansas state guard unit from other sources, including but not limited to armory rentals, vending proceeds and gifts and donations may be expended for operating expenses including maintenance and equipment and for morale and welfare purposes in accordance with rules and regulations adopted by the adjutant general. Each Kansas army or air national guard unit shall deposit all such funds received under this section in a separate account in a bank, federally chartered savings bank or state or federally chartered savings and loan association designated by the pooled money investment board.

(d) Each Kansas army or air national guard unit or Kansas state guard unit receiving funds under this section shall account for the receipt and expenditure of such funds as the adjutant general may direct.

**History:** L. 1919, ch. 220, § 2; R.S. 1923, 48-309; L. 1943, ch. 201, § 2; L. 1953, ch. 263, § 2; L. 1959, ch. 233, § 1; L. 1969, ch. 269, § 1; L. 1974, ch. 227, § 1; L. 1976, ch. 58, § 4; L. 1979, ch. 52, § 156; L. 1982, ch. 225, § 3; L. 1994, ch. 105, § 12; April 14.