

HOUSE BILL No. 3025

By Committee on Taxation

3-15

AN ACT concerning political subdivision budget expenditures from revenues produced by property tax levies; providing limitations thereon; repealing K.S.A. 2001 Supp. 79-2925b.

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

Section 1. (a) Whenever the governing body of any city, county, township, municipal university, community college or any other political subdivision, other than a unified school district, which levies or certifies a levy of ad valorem property taxes proposes the adoption of a budget of expenditures for any year to be funded by the levy of ad valorem property taxes which exceed 103% of the amount of ad valorem taxes levied in the next preceding year for such purpose, it shall provide notice thereof in the notice required by K.S.A. 79-2929, and amendments thereto. If a petition containing the signatures of not less than 5% of the registered voters of such taxing subdivision who voted for the secretary of state in the last election for that office is filed within 30 days after the date of the budget hearing required by K.S.A. 79-2933, and amendments thereto, with the appropriate county election officer, requesting an election on whether the budget shall be funded by such increased ad valorem taxes, an election thereon shall be conducted in the same manner as prescribed for elections under the mail ballot election act, K.S.A. 25-431 *et seq.*, and amendments thereto, except that ballots may be sent to electors at any time not less than three days preceding the date of the election. If such an election is held, no ad valorem taxes shall be levied in excess of the amount levied to fund the budget of expenditures for the next preceding year unless approved by a majority of the electors voting in such election.

(b) The provisions of subsection (a) shall not apply to or limit the levy of ad valorem taxes for the payment of principal and interest on bonds, temporary notes and no-fund warrants or judgments rendered against any such taxing subdivision.

Sec. 2. K.S.A. 2001 Supp. 79-2925b is hereby repealed.

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