

As Amended by Senate Committee

Session of 2004

SENATE BILL No. 550

By Committee on Ways and Means

3-3

10 AN ACT concerning schools and school districts; relating to school fi-
11 nance; providing revenue therefor; amending K.S.A. 72-6405, 72-6410,
12 72-6412, 72-6413, 72-6414 and 72-6442 and K.S.A. 2003 Supp. 72-
13 6407, 72-6431, 79-32,110, 79-3603, 79-3620, 79-3703 and 79-3710 and
14 repealing the existing sections; also repealing K.S.A. 72-6433b and 72-
15 6440 and K.S.A. 2003 Supp. 72-6431b, 72-6431c, 79-201y, 79-3603c,
16 79-3620c and 79-3710a.
17

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

19 New Section 1. (a) Subject to appropriations therefor, a school dis-
20 trict audit team shall be created within the division of budget of the
21 department of administration. In order to keep parents, policymakers and
22 interested taxpayers informed on the performance of their schools and
23 school districts and to aid school districts ~~to realize~~ **in realizing** greater
24 efficiencies and to identify good practices that may be shared with other
25 districts, the school district audit team shall conduct a performance re-
26 view, at the request of the board of education of a school district, on the
27 operations of the school district.

28 (b) The board of education of any school district may request the
29 school district audit team to review the operations of the school district.

30 New Sec. 2. For school year 2004-2005 and each school year there-
31 after, a pupil attending full-day kindergarten at an attendance center with
32 an enrollment in the preceding school year of at least 60% pupils who
33 ~~are is~~ eligible for free or reduced price meals under the national school
34 lunch act shall be counted as one pupil.

35 New Sec. 3. (a) There is hereby established in the state treasury the
36 school district capital outlay supplemental fund. The fund shall consist of
37 all amounts transferred thereto under the provisions of subsection (c).

38 (b) In each school year, each school district which is obligated to
39 make payments from its capital outlay fund established pursuant to K.S.A.
40 72-8803, and amendments thereto, shall be entitled to receive payment
41 from the school district capital outlay supplemental fund in an amount
42 determined by the state board of education as provided in this subsection.
43 The state board of education shall:

- 1 (1) Determine the amount of the assessed valuation per pupil (AVPP)
2 of each school district in the state and round such amount to the nearest
3 \$1,000. The rounded amount is the AVPP of a school district for the
4 purposes of this section;
- 5 (2) determine the median AVPP of all school districts;
- 6 (3) prepare a schedule of dollar amounts using the amount of the
7 median AVPP of all school districts as the point of beginning. The sched-
8 ule of dollar amounts shall range upward in equal \$1,000 intervals from
9 the point of beginning to and including an amount that is equal to the
10 amount of the AVPP of the school district with the highest AVPP of all
11 school districts and shall range downward in equal \$1,000 intervals from
12 the point of beginning to and including an amount that is equal to the
13 amount of the AVPP of the school district with the lowest AVPP of all
14 school districts;
- 15 (4) determine a state aid percentage factor for each school district by
16 assigning a state aid computation percentage to the amount of the median
17 AVPP shown on the schedule, decreasing the state aid computation per-
18 centage assigned to the amount of the median AVPP by one percentage
19 point for each \$1,000 interval above the amount of the median AVPP,
20 and increasing the state aid computation percentage assigned to the
21 amount of the median AVPP by one percentage point for each \$1,000
22 interval below the amount of the median AVPP. The state aid percentage
23 factor of a school district is the percentage assigned to the schedule
24 amount that is equal to the amount of the AVPP of the school district,
25 except that the state aid percentage factor of a school district shall not
26 exceed 100%. The state aid computation percentage is 25% for capital
27 outlay obligations incurred by a school district on or after the effective
28 date of this act under K.S.A. 72-8801 et seq., and amendments thereto;
- 29 (5) determine the amount that a school district levied pursuant to
30 K.S.A. 72-8801 et seq., and amendments thereto, but not to exceed four
31 mills;
- 32 (6) multiply the amount determined under paragraph (5) by the ap-
33 plicable state aid percentage factor. The product is the amount of pay-
34 ment the school district is entitled to receive from the school district
35 capital outlay supplemental fund in the school year.
- 36 (c) The state board of education shall certify to the director of ac-
37 counts and reports the entitlements of school districts determined under
38 the provisions of subsection (b), and an amount equal thereto shall be
39 transferred by the director from the state general fund to the school
40 district capital outlay supplemental fund for distribution to school dis-
41 tricts. All transfers made in accordance with the provisions of this sub-
42 section shall be considered to be demand transfers from the state general
43 fund.

1 (d) Payments from the school district capital outlay supplemental
2 fund shall be distributed to school districts at times determined by the
3 state board of education to be necessary to assist school districts in making
4 scheduled payments pursuant to capital outlay obligations. The state
5 board of education shall certify to the director of accounts and reports
6 the amount due each school district entitled to payment from the fund,
7 and the director of accounts and reports shall draw a warrant on the state
8 treasurer payable to the treasurer of the school district. Upon receipt of
9 the warrant, the treasurer of the school district shall credit the amount
10 thereof to the capital outlay fund of the school district to be used for the
11 purposes of such fund.

12 Sec. 4. K.S.A. 72-6405 is hereby amended to read as follows: 72-
13 6405. (a) K.S.A. 72-6405 through ~~72-6440~~ 72-6447 and sections 1, 2 and
14 3, and amendments thereto, shall be known and may be cited as the
15 school district finance and quality performance act.

16 ~~(b) The provisions of this section shall take effect and be in force~~
17 ~~from and after July 1, 1992.~~

18 *(b) The provisions of this act are severable. If any provision of this*
19 *act is held to be invalid or unconstitutional, it shall be presumed conclu-*
20 *sively that the legislature would have enacted the remainder of this act*
21 *without such invalid or unconstitutional provision.*

22 Sec. 5. K.S.A. 2003 Supp. 72-6407 is hereby amended to read as
23 follows: 72-6407. *As used in this act:*

24 (a) (1) “Pupil” means any person (A) who is regularly enrolled in a
25 district and attending kindergarten or any of the grades one through 12
26 maintained by the district ~~or~~; (B) who is regularly enrolled in a district
27 and attending kindergarten or any of the grades one through 12 in another
28 district in accordance with an agreement entered into under authority of
29 K.S.A. 72-8233, and amendments thereto, ~~or~~; or (C) who is regularly
30 enrolled in a district and attending special education *and related* services
31 provided for preschool-aged exceptional children by the district.

32 (2) Except as otherwise provided in this subsection, a pupil in at-
33 tendance full time shall be counted as one pupil. A pupil in attendance
34 part time shall be counted as that proportion of one pupil (to the nearest
35 $\frac{1}{10}$) that the pupil’s attendance bears to full-time attendance. *Except as*
36 *provided by section 2, and amendments thereto*, a pupil attending kin-
37 dergarten shall be counted as $\frac{1}{2}$ pupil. A pupil enrolled in and attending
38 an institution of postsecondary education which is authorized under the
39 laws of this state to award academic degrees shall be counted as one pupil
40 if the pupil’s postsecondary education enrollment and attendance to-
41 gether with the pupil’s attendance in either of the grades 11 or 12 is at
42 least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that proportion of
43 one pupil (to the nearest $\frac{1}{10}$) that the total time of the pupil’s postsecon-

1 dary education attendance and attendance in grade 11 or 12, as applica-
2 ble, bears to full-time attendance. A pupil enrolled in and attending an
3 area vocational school, area vocational-technical school or approved vo-
4 cational education program shall be counted as one pupil if the pupil's
5 vocational education enrollment and attendance together with the pupil's
6 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
7 the pupil shall be counted as that proportion of one pupil (to the nearest
8 $\frac{1}{10}$) that the total time of the pupil's vocational education attendance and
9 attendance in any of grades nine through 12 bears to full-time attendance.
10 A pupil enrolled in a district and attending special education and related
11 services, except special education and related services for preschool-aged
12 exceptional children, provided for by the district shall be counted as one
13 pupil. A pupil enrolled in a district and attending special education and
14 related services for preschool-aged exceptional children provided for by
15 the district shall be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil
16 enrolled in a district and receiving services under an approved at-risk
17 pupil assistance plan maintained by the district shall be counted as $\frac{1}{2}$
18 pupil. A pupil in the custody of the secretary of social and rehabilitation
19 services and enrolled in unified school district No. 259, Sedgwick county,
20 Kansas, but housed, maintained, and receiving educational services at the
21 Judge James V. Riddell Boys Ranch, shall be counted as two pupils.

22 (3) A pupil residing at the Flint Hills job corps center shall not be
23 counted. A pupil confined in and receiving educational services provided
24 for by a district at a juvenile detention facility shall not be counted. A
25 pupil enrolled in a district but housed, maintained, and receiving edu-
26 cational services at a state institution shall not be counted.

27 (b) "Preschool-aged exceptional children" means exceptional chil-
28 dren, except gifted children, who have attained the age of three years but
29 are under the age of eligibility for attendance at kindergarten.

30 (c) "At-risk pupils" means pupils who are eligible for free meals un-
31 der the national school lunch act and who are enrolled in a district which
32 maintains an approved at-risk pupil assistance plan.

33 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has
34 attained the age of four years, is under the age of eligibility for attendance
35 at kindergarten, and has been selected by the state board in accordance
36 with guidelines consonant with guidelines governing the selection of pu-
37 pils for participation in head start programs. The state board shall select
38 not more than 5,500 preschool-aged at-risk pupils to be counted in any
39 school year.

40 (e) "Enrollment" means: (1) For districts scheduling the school days
41 or school hours of the school term on a trimestral or quarterly basis, the
42 number of pupils regularly enrolled in the district on September 20 plus
43 the number of pupils regularly enrolled in the district on February 20

1 less the number of pupils regularly enrolled on February 20 who were
2 counted in the enrollment of the district on September 20; and for dis-
3 tricts not specified in this ~~clause~~ *paragraph* (1), the number of pupils
4 regularly enrolled in the district on September 20;

5 (2) If enrollment in a district in any school year has decreased from
6 enrollment in the preceding school year, enrollment of the district in the
7 current school year means whichever is the greater of (A) enrollment in
8 the preceding school year minus enrollment in such school year of pre-
9 school-aged at-risk pupils, if any such pupils were enrolled, plus enroll-
10 ment in the current school year of preschool-aged at-risk pupils, if any
11 such pupils are enrolled, or (B) the sum of enrollment in the current
12 school year of preschool-aged at-risk pupils, if any such pupils are enrolled
13 and the average (mean) of the sum of (i) enrollment of the district in the
14 current school year minus enrollment in such school year of preschool-
15 aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in
16 the preceding school year minus enrollment in such school year of pre-
17 school-aged at-risk pupils, if any such pupils were enrolled and (iii) en-
18 rollment in the school year next preceding the preceding school year
19 minus enrollment in such school year of preschool-aged at-risk pupils, if
20 any such pupils were enrolled, ~~or~~.

21 (3) *For districts affected by a disaster, as defined by K.S.A. 72-6447,*
22 *and amendments thereto,* the number of pupils as determined under
23 K.S.A. 72-6447, and amendments thereto.

24 (f) “Adjusted enrollment” means enrollment adjusted by adding at-
25 risk pupil weighting, program weighting, low enrollment weighting, if any,
26 correlation weighting, if any, school facilities weighting, if any, ancillary
27 school facilities weighting, if any, special education and related services
28 weighting, and transportation weighting to enrollment.

29 (g) “At-risk pupil weighting” means an addend component assigned
30 to enrollment of districts on the basis of enrollment of at-risk pupils.

31 (h) “Program weighting” means an addend component assigned to
32 enrollment of districts on the basis of pupil attendance in educational
33 programs which differ in cost from regular educational programs.

34 (i) “Low enrollment weighting” means an addend component as-
35 signed to enrollment of districts having under ~~1,725~~ 1,700 enrollment on
36 the basis of costs attributable to maintenance of educational programs by
37 such districts in comparison with costs attributable to maintenance of
38 educational programs by districts having ~~1,725~~ 1,700 or over enrollment.

39 (j) “School facilities weighting” means an addend component as-
40 signed to enrollment of districts on the basis of costs attributable to com-
41 mencing operation of new school facilities. School facilities weighting may
42 be assigned to enrollment of a district only if the district has adopted a
43 local option budget and budgeted therein the total amount authorized for

1 the school year. School facilities weighting may be assigned to enrollment
2 of the district only in the school year in which operation of a new school
3 facility is commenced and in the next succeeding school year.

4 (k) “Transportation weighting” means an addend component as-
5 signed to enrollment of districts on the basis of costs attributable to the
6 provision or furnishing of transportation.

7 (l) “Correlation weighting” means an addend component assigned to
8 enrollment of districts having ~~4,725~~ 1,700 or over enrollment on the basis
9 of costs attributable to maintenance of educational programs by such
10 districts as a correlate to low enrollment weighting assigned to enrollment
11 of districts having under ~~4,725~~ 1,700 enrollment.

12 (m) “Ancillary school facilities weighting” means an addend compo-
13 nent assigned to enrollment of districts to which the provisions of K.S.A.
14 72-6441, and amendments thereto, apply on the basis of costs attributable
15 to commencing operation of new school facilities. Ancillary school facil-
16 ities weighting may be assigned to enrollment of a district only if the
17 district has levied a tax under authority of K.S.A. 72-6441, and amend-
18 ments thereto, and remitted the proceeds from such tax to the state trea-
19 surer. Ancillary school facilities weighting is in addition to assignment of
20 school facilities weighting to enrollment of any district eligible for such
21 weighting.

22 (n) “Juvenile detention facility” means: (1) Any secure public or pri-
23 vate facility which is used for the lawful custody of accused or adjudicated
24 juvenile offenders and which shall not be a jail;

25 (2) any level VI treatment facility licensed by the Kansas department
26 of health and environment which is a psychiatric residential treatment
27 facility for individuals under the age of 21 which conforms with the reg-
28 ulations of the centers for medicare/medicaid services and the joint com-
29 mission on accreditation of health care organizations governing such fa-
30 cilities; and

31 (3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth
32 Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-
33 ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living
34 Center, Trego County Secure Care Center, St. Francis Academy at At-
35 chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,
36 St. Francis Center at Salina, King’s Achievement Center, and Liberty
37 Juvenile Services and Treatment.

38 (o) “Special education and related services weighting” means an ad-
39 dend component assigned to enrollment of districts on the basis of costs
40 attributable to provision of special education and related services for pu-
41 pils determined to be exceptional children.

42 Sec. 6. K.S.A. 72-6410 is hereby amended to read as follows: 72-
43 6410. (a) “State financial aid” means an amount equal to the product

1 obtained by multiplying base state aid per pupil by the adjusted enroll-
2 ment of a district.

3 (b) (1) “Base state aid per pupil” means an amount of state financial
4 aid per pupil. ~~Subject to the other provisions of this subsection, the~~
5 ~~amount of base state aid per pupil is \$3,800.~~

6 (2) *Subject to the provisions of paragraph (3) of this subsection:*

7 (A) *For school year 2003-2004, the amount of base state aid per pupil*
8 *shall be \$3,863.*

9 (B) *For school year 2004-2005 **and each school year thereafter,***
10 *the amount of base state aid per pupil shall be \$3,963.*

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

19 (c) “Local effort” means the sum of an amount equal to the proceeds
20 from the tax levied under authority of K.S.A. 72-6431, and amendments
21 thereto, and an amount equal to any unexpended and unencumbered
22 balance remaining in the general fund of the district, except amounts
23 received by the district and authorized to be expended for the purposes
24 specified in K.S.A. 72-6430, and amendments thereto, and an amount
25 equal to any unexpended and unencumbered balances remaining in the
26 program weighted funds of the district, except any amount in the voca-
27 tional education fund of the district if the district is operating an area
28 vocational school, and an amount equal to any remaining proceeds from
29 taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amend-
30 ments thereto, prior to the repeal of such statutory sections, and an
31 amount equal to the amount deposited in the general fund in the current
32 school year from amounts received in such year by the district under the
33 provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,
34 and an amount equal to the amount deposited in the general fund in the
35 current school year from amounts received in such year by the district
36 pursuant to contracts made and entered into under authority of K.S.A.
37 72-6757, and amendments thereto, and an amount equal to the amount
38 credited to the general fund in the current school year from amounts
39 distributed in such year to the district under the provisions of articles 17
40 and 34 of chapter 12 of Kansas Statutes Annotated and under the pro-
41 visions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated,
42 and an amount equal to the amount of payments received by the district
43 under the provisions of K.S.A. 72-979, and amendments thereto, and an

1 amount equal to the amount of a grant, if any, received by the district
2 under the provisions of K.S.A. 72-983, and amendments thereto, and an
3 amount equal to 75% of the federal impact aid of the district.

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

15 Sec. 7. K.S.A. 72-6412 is hereby amended to read as follows: 72-
16 6412. The low enrollment weighting of each district with under ~~1,725~~
17 *1,700* enrollment shall be determined by the state board as follows:

18 (a) Determine the amount of the median budget per pupil for the
19 1991-92 school year of districts with 75-125 enrollment in such school
20 year;

21 (b) determine the amount of the median budget per pupil for the
22 1991-92 school year of districts with 200-399 enrollment in such school
23 year;

24 (c) determine the amount of the median budget per pupil for the
25 1991-92 school year of districts with 1,900 or over enrollment;

26 (d) prescribe a schedule amount for each of the districts by preparing
27 a schedule based upon an accepted mathematical formula and derived
28 from a linear transition between (1) the median budgets per pupil deter-
29 mined under (a) and (b), and (2) the median budgets per pupil deter-
30 mined under (b) and (c). The schedule amount for districts with 0-99
31 enrollment is an amount equal to the amount of the median budget per
32 pupil determined under (a). The schedule amount for districts with 100-
33 299 enrollment is the amount derived from the linear transition under
34 (1). The schedule amount for districts with 300-1,899 enrollment is the
35 amount derived from the linear transition under (2);

36 (e) for districts with 0-99 enrollment:

37 (1) Subtract the amount determined under (c) from the amount de-
38 termined under (a);

39 (2) divide the remainder obtained under (1) by the amount deter-
40 mined under (c);

41 (3) multiply the quotient obtained under (2) by the enrollment of the
42 district in the current school year. The product is the low enrollment
43 weighting of the district;

- 1 (f) for districts with 100-299 enrollment:
 2 (1) Subtract the amount determined under (c) from the schedule
 3 amount of the district;
 4 (2) divide the remainder obtained under (1) by the amount deter-
 5 mined under (c);
 6 (3) multiply the quotient obtained under (2) by the enrollment of the
 7 district in the current school year. The product is the low enrollment
 8 weighting of the district;
- 9 (g) for districts with ~~300-1,724~~ 300-1,699 enrollment:
 10 (1) Subtract the amount determined under (c) from the schedule
 11 amount of the district;
 12 (2) divide the remainder obtained under (1) by the amount deter-
 13 mined under (c);
 14 (3) multiply the quotient obtained under (2) by the enrollment of the
 15 district in the current school year. The product is the low enrollment
 16 weighting of the district.
- 17 Sec. 8. K.S.A. 72-6413 is hereby amended to read as follows: 72-
 18 6413. The program weighting of each district shall be determined by the
 19 state board as follows:
- 20 (a) Compute full time equivalent enrollment in programs of bilingual
 21 education and multiply the computed enrollment by 0.2;
 22 (b) *(1) multiply the computed enrollment by .22 for school year 2004-*
 23 *2005 and each school year thereafter;*
 24 (c) compute full time equivalent enrollment in approved vocational
 25 education programs and multiply the computed enrollment by 0.5;
 26 ~~(e)~~ (d) add the products obtained under ~~(a) and (b)~~ subsections (a),
 27 (b) and (c). The sum is the program weighting of the district.
 28 ~~(d) The provisions of this section shall take effect and be in force~~
 29 ~~from and after July 1, 1992.~~
- 30 Sec. 9. K.S.A. 72-6414 is hereby amended to read as follows: 72-
 31 6414. (a) The at-risk pupil weighting of each district shall be determined
 32 by the state board ~~by multiplying as follows:~~
 33 *(1) multiply the number of at-risk pupils included in enrollment of*
 34 *the district by ~~10~~ .15 for school year 2004-2005 and each school year*
 35 *thereafter.*
 36 *(b) The product obtained under subsection (a) is the at-risk pupil*
 37 *weighting of the district.*
 38 ~~(b)~~ (c) Except as provided in subsection ~~(d)~~ (e), of the amount a dis-
 39 trict receives from the at-risk pupil weighting, an amount produced by a
 40 pupil weighting of .01 shall be used by the district for achieving mastery
 41 of basic reading skills by completion of the third grade in accordance with
 42 standards and outcomes of mastery identified by the state board under
 43 K.S.A. 72-7534, and amendments thereto.

1 ~~(c)~~ (d) A district shall include such information in its at-risk pupil
2 assistance plan as the state board may require regarding the district's
3 remediation strategies and the results thereof in achieving the third grade
4 reading standards and outcomes of mastery identified by the state board.
5 The reporting requirements shall include information documenting re-
6 mediation strategies and improvement made by pupils who performed
7 below the expected standard on the second grade diagnostic reading test
8 prescribed by the state board.

9 ~~(d)~~ (e) A district whose pupils substantially achieve the state board
10 standards and outcomes of mastery of reading skills upon completion of
11 third grade may be released, upon request, by the state board from the
12 requirements of subsection (b).

13 Sec. 10. K.S.A. 2003 Supp. 72-6431 is hereby amended to read as
14 follows: 72-6431. (a) The board of each district shall levy an ad valorem
15 tax upon the taxable tangible property of the district in the school years
16 specified in subsection (b) for the purpose of:

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

19 (2) paying a portion of the costs of operating and maintaining public
20 schools in partial fulfillment of the constitutional obligation of the legis-
21 lature to finance the educational interests of the state; and

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

27 (b) The tax required under subsection (a) shall be levied at a rate of
28 20 mills in the school year 2003-2004 and school year 2004-2005.

29 (c) The proceeds from the tax levied by a district under authority of
30 this section, except the proceeds of such tax levied for the purpose of
31 paying a portion of the principal and interest on bonds issued by cities
32 under authority of K.S.A. 12-1774, and amendments thereto, for the fi-
33 nancing of redevelopment projects upon property located within the dis-
34 trict, shall be deposited in the general fund of the district.

35 (d) On June ~~±~~ 6 of each year, the amount, if any, by which a district's
36 local effort exceeds the amount of the district's state financial aid, as
37 determined by the state board, shall be remitted to the state treasurer.
38 Upon receipt of any such remittance, the state treasurer shall deposit the
39 same in the state treasury to the credit of the state school district finance
40 fund.

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

43 Sec. 11. K.S.A. 72-6442 is hereby amended to read as follows: 72-

1 6442. The correlation weighting of each district with ~~1,725~~ 1,700 or over
 2 enrollment shall be determined by the state board as follows:

3 (a) Determine the schedule amount for a district with ~~1,725~~ 1,700
 4 enrollment as derived from the linear transition under (d) of K.S.A. 72-
 5 6412, and amendments thereto, and subtract the amount determined
 6 under (c) of K.S.A. 72-6412, and amendments thereto, from the schedule
 7 amount so determined;

8 (b) divide the remainder obtained under (a) by the amount deter-
 9 mined under (c) of K.S.A. 72-6412, and amendments thereto, and mul-
 10 tiply the quotient by the enrollment of the district in the current school
 11 year. The product is the correlation weighting of the district.

12 Sec. 12. K.S.A. 2003 Supp. 79-32,110 is hereby amended to read as
 13 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided
 14 by subsection (a) of K.S.A. 79-3220, and amendments thereto, a tax is
 15 hereby imposed upon the Kansas taxable income of every resident indi-
 16 vidual, which tax shall be computed in accordance with the following tax
 17 schedules:

18 (1) *Married individuals filing joint returns.*

19 If the taxable income is:	The tax is:
20 Not over \$30,000	3.5% of Kansas taxable income
21 Over \$30,000 but not over \$60,000	\$1,050 plus 6.25% of excess over \$30,000
22 Over \$60,000	\$2,925 plus 6.45% of excess over \$60,000

23 (2) *All other individuals.*

24 (A) For tax year 1997:

25 If the taxable income is:	The tax is:
26 Not over \$20,000	4.1% of Kansas taxable income
27 Over \$20,000 but not over \$30,000	\$820 plus 7.5% of excess over \$20,000
28 Over \$30,000	\$1,570 plus 7.75% of excess over \$30,000

29 (B) For tax year 1998, and all tax years thereafter:

30 If the taxable income is:	The tax is:
31 Not over \$15,000	3.5% of Kansas taxable income
32 Over \$15,000 but not over \$30,000	\$525 plus 6.25% of excess over \$15,000
33	\$1,462.50 plus 6.45% of excess over
34 Over \$30,000	\$30,000

35 (b) *Nonresident Individuals*. A tax is hereby imposed upon the Kansas
 36 taxable income of every nonresident individual, which tax shall be an
 37 amount equal to the tax computed under subsection (a) as if the nonres-
 38 ident were a resident multiplied by the ratio of modified Kansas source
 39 income to Kansas adjusted gross income.

40 (c) *Corporations*. A tax is hereby imposed upon the Kansas taxable
 41 income of every corporation doing business within this state or deriving
 42 income from sources within this state. Such tax shall consist of a normal
 43 tax and a surtax and shall be computed as follows:

1 (1) The normal tax shall be in an amount equal to 4% of the Kansas
2 taxable income of such corporation; and

3 (2) the surtax shall be in an amount equal to 3.35% of the Kansas
4 taxable income of such corporation in excess of \$50,000.

5 (d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable
6 income of estates and trusts at the rates provided in paragraph (2) of
7 subsection (a) hereof.

8 (e) *In addition to the tax imposed pursuant to subsections (a) and (b),*
9 *for tax years commencing after December 31, 2003, a surcharge shall be*
10 *imposed on resident individuals and nonresident individuals in the*
11 *amount of 3.5% of the tax due pursuant to subsections (a) and (b), com-*
12 *puted without regard to any applicable income tax credits.*

13 Sec. 13. K.S.A. 2003 Supp. 79-3603 is hereby amended to read as
14 follows: 79-3603. For the privilege of engaging in the business of selling
15 tangible personal property at retail in this state or rendering or furnishing
16 any of the services taxable under this act, there is hereby levied and there
17 shall be collected and paid a tax at the rate of 5.3% on and after July 1,
18 2002, and before July 1, 2004, ~~5.2%~~ and 5.5% on and after July 1, 2004,
19 ~~before July 1, 2005, and 5% on and after July 1, 2005,~~ and, within a
20 redevelopment district established pursuant to K.S.A. 74-8921, and
21 amendments thereto, there is hereby levied and there shall be collected
22 and paid an additional tax at the rate of 2% until the earlier of the date
23 the bonds issued to finance or refinance the redevelopment project have
24 been paid in full or the final scheduled maturity of the first series of bonds
25 issued to finance any part of the project upon:

26 (a) The gross receipts received from the sale of tangible personal
27 property at retail within this state;

28 (b) (1) the gross receipts from intrastate telephone or telegraph serv-
29 ices; (2) the gross receipts received from the sale of interstate telephone
30 or telegraph services, which (A) originate within this state and terminate
31 outside the state and are billed to a customer's telephone number or
32 account in this state; or (B) originate outside this state and terminate
33 within this state and are billed to a customer's telephone number or ac-
34 count in this state except that the sale of interstate telephone or telegraph
35 service does not include: (A) Any interstate incoming or outgoing wide
36 area telephone service or wide area transmission type service which en-
37 titles the subscriber to make or receive an unlimited number of com-
38 munications to or from persons having telephone service in a specified
39 area which is outside the state in which the station provided this service
40 is located; (B) any interstate private communications service to the per-
41 sons contracting for the receipt of that service that entitles the purchaser
42 to exclusive or priority use of a communications channel or group of
43 channels between exchanges; (C) any value-added nonvoice service in

1 which computer processing applications are used to act on the form, con-
2 tent, code or protocol of the information to be transmitted; (D) any tel-
3 ecommunication service to a provider of telecommunication services
4 which will be used to render telecommunications services, including car-
5 rier access services; or (E) any service or transaction defined in this sec-
6 tion among entities classified as members of an affiliated group as pro-
7 vided by section 1504 of the federal internal revenue code of 1986, as in
8 effect on January 1, 2001; and (3) the gross receipts from the provision
9 of services taxable under this subsection which are billed on a combined
10 basis with nontaxable services, shall be accounted for and the tax remitted
11 as follows: The taxable portion of the selling price of those combined
12 services shall include only those charges for taxable services if the selling
13 price for the taxable services can be readily distinguishable in the retailer's
14 books and records from the selling price for the nontaxable services. Oth-
15 erwise, the gross receipts from the sale of both taxable and nontaxable
16 services billed on a combined basis shall be deemed attributable to the
17 taxable services included therein. Within 90 days of billing taxable services
18 on a combined basis with nontaxable services, the retailer shall enter into
19 a written agreement with the secretary identifying the methodology to be
20 used in determining the taxable portion of the selling price of those com-
21 bined services. The burden of proving that any receipt or charge is not
22 taxable shall be upon the retailer. Upon request from the customer, the
23 retailer shall disclose to the customer the selling price for the taxable
24 services included in the selling price for the taxable and nontaxable serv-
25 ices billed on a combined basis;

26 (c) the gross receipts from the sale or furnishing of gas, water, elec-
27 tricity and heat, which sale is not otherwise exempt from taxation under
28 the provisions of this act, and whether furnished by municipally or pri-
29 vately owned utilities, except that, on and after January 1, 2006, for sales
30 of gas, electricity and heat delivered through mains, lines or pipes to
31 residential premises for noncommercial use by the occupant of such
32 premises, and for agricultural use and also, for such use, all sales of pro-
33 pane gas, the state rate shall be 0%; and for all sales of propane gas, LP
34 gas, coal, wood and other fuel sources for the production of heat or light-
35 ing for noncommercial use of an occupant of residential premises, the
36 state rate shall be 0%, but such tax shall not be levied and collected upon
37 the gross receipts from: (1) The sale of a rural water district benefit unit;
38 (2) a water system impact fee, system enhancement fee or similar fee
39 collected by a water supplier as a condition for establishing service; or (3)
40 connection or reconnection fees collected by a water supplier;

41 (d) the gross receipts from the sale of meals or drinks furnished at
42 any private club, drinking establishment, catered event, restaurant, eating
43 house, dining car, hotel, drugstore or other place where meals or drinks

- 1 are regularly sold to the public;
- 2 (e) the gross receipts from the sale of admissions to any place pro-
3 viding amusement, entertainment or recreation services including admis-
4 sions to state, county, district and local fairs, but such tax shall not be
5 levied and collected upon the gross receipts received from sales of ad-
6 missions to any cultural and historical event which occurs triennially;
- 7 (f) the gross receipts from the operation of any coin-operated device
8 dispensing or providing tangible personal property, amusement or other
9 services except laundry services, whether automatic or manually operated;
- 10 (g) the gross receipts from the service of renting of rooms by hotels,
11 as defined by K.S.A. 36-501 and amendments thereto, or by accommo-
12 dation brokers, as defined by K.S.A. 12-1692, and amendments thereto
13 but such tax shall not be levied and collected upon the gross receipts
14 received from sales of such service to the federal government and any
15 agency, officer or employee thereof in association with the performance
16 of official government duties;
- 17 (h) the gross receipts from the service of renting or leasing of tangible
18 personal property except such tax shall not apply to the renting or leasing
19 of machinery, equipment or other personal property owned by a city and
20 purchased from the proceeds of industrial revenue bonds issued prior to
21 July 1, 1973, in accordance with the provisions of K.S.A. 12-1740 through
22 12-1749, and amendments thereto, and any city or lessee renting or leas-
23 ing such machinery, equipment or other personal property purchased
24 with the proceeds of such bonds who shall have paid a tax under the
25 provisions of this section upon sales made prior to July 1, 1973, shall be
26 entitled to a refund from the sales tax refund fund of all taxes paid
27 thereon;
- 28 (i) the gross receipts from the rendering of dry cleaning, pressing,
29 dyeing and laundry services except laundry services rendered through a
30 coin-operated device whether automatic or manually operated;
- 31 (j) the gross receipts from the rendering of the services of washing
32 and washing and waxing of vehicles;
- 33 (k) the gross receipts from cable, community antennae and other sub-
34 scriber radio and television services;
- 35 (l) (1) except as otherwise provided by paragraph (2), the gross re-
36 cepts received from the sales of tangible personal property to all con-
37 tractors, subcontractors or repairmen for use by them in erecting struc-
38 tures, or building on, or otherwise improving, altering, or repairing real
39 or personal property.
- 40 (2) Any such contractor, subcontractor or repairman who maintains
41 an inventory of such property both for sale at retail and for use by them
42 for the purposes described by paragraph (1) shall be deemed a retailer
43 with respect to purchases for and sales from such inventory, except that

1 the gross receipts received from any such sale, other than a sale at retail,
2 shall be equal to the total purchase price paid for such property and the
3 tax imposed thereon shall be paid by the deemed retailer;

4 (m) the gross receipts received from fees and charges by public and
5 private clubs, drinking establishments, organizations and businesses for
6 participation in sports, games and other recreational activities, but such
7 tax shall not be levied and collected upon the gross receipts received from:
8 (1) Fees and charges by any political subdivision, by any organization
9 exempt from property taxation pursuant to paragraph *Ninth* of K.S.A. 79-
10 201, and amendments thereto, or by any youth recreation organization
11 exclusively providing services to persons 18 years of age or younger which
12 is exempt from federal income taxation pursuant to section 501(c)(3) of
13 the federal internal revenue code of 1986, for participation in sports,
14 games and other recreational activities; and (2) entry fees and charges for
15 participation in a special event or tournament sanctioned by a national
16 sporting association to which spectators are charged an admission which
17 is taxable pursuant to subsection (e);

18 (n) the gross receipts received from dues charged by public and pri-
19 vate clubs, drinking establishments, organizations and businesses, pay-
20 ment of which entitles a member to the use of facilities for recreation or
21 entertainment, but such tax shall not be levied and collected upon the
22 gross receipts received from: (1) Dues charged by any organization ex-
23 empt from property taxation pursuant to paragraphs *Eighth* and *Ninth* of
24 K.S.A. 79-201, and amendments thereto; and (2) sales of memberships
25 in a nonprofit organization which is exempt from federal income taxation
26 pursuant to section 501 (c)(3) of the federal internal revenue code of
27 1986, and whose purpose is to support the operation of a nonprofit zoo;

28 (o) the gross receipts received from the isolated or occasional sale of
29 motor vehicles or trailers but not including: (1) The transfer of motor
30 vehicles or trailers by a person to a corporation or limited liability com-
31 pany solely in exchange for stock securities or membership interest in
32 such corporation or limited liability company; or (2) the transfer of motor
33 vehicles or trailers by one corporation or limited liability company to
34 another when all of the assets of such corporation or limited liability
35 company are transferred to such other corporation or limited liability
36 company; or (3) the sale of motor vehicles or trailers which are subject
37 to taxation pursuant to the provisions of K.S.A. 79-5101 *et seq.*, and
38 amendments thereto, by an immediate family member to another im-
39 mediate family member. For the purposes of clause (3), immediate family
40 member means lineal ascendants or descendants, and their spouses. In
41 determining the base for computing the tax on such isolated or occasional
42 sale, the fair market value of any motor vehicle or trailer traded in by the
43 purchaser to the seller may be deducted from the selling price;

1 (p) the gross receipts received for the service of installing or applying
2 tangible personal property which when installed or applied is not being
3 held for sale in the regular course of business, and whether or not such
4 tangible personal property when installed or applied remains tangible
5 personal property or becomes a part of real estate, except that no tax shall
6 be imposed upon the service of installing or applying tangible personal
7 property in connection with the original construction of a building or
8 facility, the original construction, reconstruction, restoration, remodeling,
9 renovation, repair or replacement of a residence or the construction, re-
10 construction, restoration, replacement or repair of a bridge or highway.

11 For the purposes of this subsection:

12 (1) “Original construction” shall mean the first or initial construction
13 of a new building or facility. The term “original construction” shall include
14 the addition of an entire room or floor to any existing building or facility,
15 the completion of any unfinished portion of any existing building or fa-
16 cility and the restoration, reconstruction or replacement of a building or
17 facility damaged or destroyed by fire, flood, tornado, lightning, explosion
18 or earthquake, but such term, except with regard to a residence, shall not
19 include replacement, remodeling, restoration, renovation or reconstruc-
20 tion under any other circumstances;

21 (2) “building” shall mean only those enclosures within which individ-
22 uals customarily are employed, or which are customarily used to house
23 machinery, equipment or other property, and including the land improve-
24 ments immediately surrounding such building;

25 (3) “facility” shall mean a mill, plant, refinery, oil or gas well, water
26 well, feedlot or any conveyance, transmission or distribution line of any
27 cooperative, nonprofit, membership corporation organized under or sub-
28 ject to the provisions of K.S.A. 17-4601 et seq., and amendments thereto,
29 or of any municipal or quasi-municipal corporation, including the land
30 improvements immediately surrounding such facility; and

31 (4) “residence” shall mean only those enclosures within which indi-
32 viduals customarily live;

33 (q) the gross receipts received for the service of repairing, servicing,
34 altering or maintaining tangible personal property which when such serv-
35 ices are rendered is not being held for sale in the regular course of busi-
36 ness, and whether or not any tangible personal property is transferred in
37 connection therewith. The tax imposed by this subsection shall be appli-
38 cable to the services of repairing, servicing, altering or maintaining an
39 item of tangible personal property which has been and is fastened to,
40 connected with or built into real property;

41 (r) the gross receipts from fees or charges made under service or
42 maintenance agreement contracts for services, charges for the providing
43 of which are taxable under the provisions of subsection (p) or (q);

1 (s) the gross receipts received from the sale of computer software,
2 the sale of the service of providing computer software other than pre-
3 written computer software and the sale of the services of modifying, al-
4 tering, updating or maintaining computer software, whether the com-
5 puter software is installed or delivered electronically by tangible storage
6 media physically transferred to the purchaser or by load and leave;

7 (t) the gross receipts received for telephone answering services, mo-
8 bile telecommunication services, beeper services and other similar serv-
9 ices. On and after August 1, 2002, the provisions of the federal mobile
10 telecommunications sourcing act as in effect on January 1, 2002, shall be
11 applicable to all sales of mobile telecommunication services taxable pur-
12 suant to this subsection. The secretary of revenue is hereby authorized
13 and directed to perform any act deemed necessary to properly implement
14 such provisions;

15 (u) the gross receipts received from the sale of prepaid calling service
16 as defined in K.S.A. 2003 Supp. 79-3673, and amendments thereto; and

17 (v) the gross receipts received from the sales of bingo cards, bingo
18 faces and instant bingo tickets by licensees under K.S.A. 79-4701, *et seq.*,
19 and amendments thereto, shall be taxed at a rate of: (1) 4.9% on July 1,
20 2000, and before July 1, 2001; and (2) 2.5% on July 1, 2001, and before
21 July 1, 2002. From and after July 1, 2002, all sales of bingo cards, bingo
22 faces and instant bingo tickets by licensees under K.S.A. 79-4701 *et seq.*,
23 and amendments thereto, shall be exempt from taxes imposed pursuant
24 to this section.

25 Sec. 14. K.S.A. 2003 Supp. 79-3620 is hereby amended to read as
26 follows: 79-3620. (a) All revenue collected or received by the director of
27 taxation from the taxes imposed by this act shall be remitted to the state
28 treasurer in accordance with the provisions of K.S.A. 75-4215, and
29 amendments thereto. Upon receipt of each such remittance, the state
30 treasurer shall deposit the entire amount in the state treasury, less
31 amounts withheld as provided in subsection (b) and amounts credited as
32 provided in subsection (c) and (d), to the credit of the state general fund.

33 (b) A refund fund, designated as “sales tax refund fund” not to exceed
34 \$100,000 shall be set apart and maintained by the director from sales tax
35 collections and estimated tax collections and held by the state treasurer
36 for prompt payment of all sales tax refunds including refunds authorized
37 under the provisions of K.S.A. 79-3635, and amendments thereto. Such
38 fund shall be in such amount, within the limit set by this section, as the
39 director shall determine is necessary to meet current refunding require-
40 ments under this act. In the event such fund as established by this section
41 is, at any time, insufficient to provide for the payment of refunds due
42 claimants thereof, the director shall certify the amount of additional funds
43 required to the director of accounts and reports who shall promptly trans-

1 fer the required amount from the state general fund to the sales tax refund
2 fund, and notify the state treasurer, who shall make proper entry in the
3 records.

4 (c) (1) The state treasurer shall credit $\frac{5}{98}$ of the revenue collected
5 or received from the tax imposed by K.S.A. 79-3603, and amendments
6 thereto, at the rate of 4.9%, and deposited as provided in subsection (a),
7 exclusive of amounts credited pursuant to subsection (d), in the state
8 highway fund.

9 (2) The state treasurer shall credit $\frac{5}{106}$ of the revenue collected or
10 received from the tax imposed by K.S.A. 79-3603, and amendments
11 thereto, at the rate of 5.3%, and deposited as provided in subsection (a),
12 exclusive of amounts credited pursuant to subsection (d), in the state
13 highway fund.

14 (3) ~~The state treasurer shall credit $\frac{1}{20}$ of the revenue collected and~~
15 ~~received from the tax imposed by K.S.A. 79-3603, and amendments~~
16 ~~thereto, at the rate of 5%, and deposited as provided by subsection (a),~~
17 ~~exclusive of amounts credited pursuant to subsection (d), in the state~~
18 ~~highway fund. The state treasurer shall credit $\frac{1}{22}$ of the revenue collected~~
19 ~~or received from the tax imposed by K.S.A. 79-3603, and amendments~~
20 ~~thereto, at the rate of 5.5%, and deposited as provided in subsection (a),~~
21 ~~exclusive of amounts credited pursuant to subsection (d), in the state high-~~
22 ~~way fund.~~

23 (d) The state treasurer shall credit all revenue collected or received
24 from the tax imposed by K.S.A. 79-3603, and amendments thereto, as
25 certified by the director, from taxpayers doing business within that por-
26 tion of a redevelopment district occupied by a redevelopment project that
27 was determined by the secretary of commerce and housing to be of state-
28 wide as well as local importance or will create a major tourism area for
29 the state as defined in K.S.A. 12-1770a, and amendments thereto, to the
30 city bond finance fund, which fund is hereby created. The provisions of
31 this subsection shall expire when the total of all amounts credited here-
32 under and under subsection (d) of K.S.A. 79-3710, and amendments
33 thereto, is sufficient to retire the special obligation bonds issued for the
34 purpose of financing all or a portion of the costs of such redevelopment
35 project.

36 Sec. 15. K.S.A. 2003 Supp. 79-3703 is hereby amended to read as
37 follows: 79-3703. There is hereby levied and there shall be collected from
38 every person in this state a tax or excise for the privilege of using, storing,
39 or consuming within this state any article of tangible personal property.
40 Such tax shall be levied and collected in an amount equal to the consid-
41 eration paid by the taxpayer multiplied by the rate of 5.3% on and after
42 July 1, 2002, and before *July 1, 2004*, and 5.5% on and after *July 1, 2004*
43 ~~July 1, 2006, and 5% on and after July 1, 2006.~~ Within a redevelopment

1 district established pursuant to K.S.A. 74-8921, and amendments thereto,
2 there is hereby levied and there shall be collected and paid an additional
3 tax of 2% until the earlier of: (1) The date the bonds issued to finance or
4 refinance the redevelopment project undertaken in the district have been
5 paid in full; or (2) the final scheduled maturity of the first series of bonds
6 issued to finance the redevelopment project. All property purchased or
7 leased within or without this state and subsequently used, stored or con-
8 sumed in this state shall be subject to the compensating tax if the same
9 property or transaction would have been subject to the Kansas retailers'
10 sales tax had the transaction been wholly within this state.

11 Sec. 16. K.S.A. 2003 Supp. 79-3710 is hereby amended to read as
12 follows: 79-3710. (a) All revenue collected or received by the director
13 under the provisions of this act shall be remitted to the state treasurer in
14 accordance with the provisions of K.S.A. 75-4215, and amendments
15 thereto. Upon receipt of each such remittance, the state treasurer shall
16 deposit the entire amount in the state treasury, less amounts set apart as
17 provided in subsection (b) and amounts credited as provided in subsection
18 (c) and (d), to the credit of the state general fund.

19 (b) A revolving fund, designated as “compensating tax refund fund”
20 not to exceed \$10,000 shall be set apart and maintained by the director
21 from compensating tax collections and estimated tax collections and held
22 by the state treasurer for prompt payment of all compensating tax refunds.
23 Such fund shall be in such amount, within the limit set by this section,
24 as the director shall determine is necessary to meet current refunding
25 requirements under this act.

26 (c) (1) The state treasurer shall credit $\frac{5}{8}$ s of the revenue collected
27 or received from the tax imposed by K.S.A. 79-3703, and amendments
28 thereto, at the rate of 4.9%, and deposited as provided in subsection (a),
29 exclusive of amounts credited pursuant to subsection (d), in the state
30 highway fund.

31 (2) The state treasurer shall credit $\frac{5}{106}$ of the revenue collected or
32 received from the tax imposed by K.S.A. 79-3703, and amendments
33 thereto, at the rate of 5.3%, and deposited as provided in subsection (a),
34 exclusive of amounts credited pursuant to subsection (d), in the state
35 highway fund.

36 ~~(3) The state treasurer shall credit $\frac{1}{20}$ of the revenue collected or~~
37 ~~received from the tax imposed by K.S.A. 79-3703, and amendments~~
38 ~~thereto, at the rate of 5%, and deposited as provided by subsection (a),~~
39 ~~exclusive of amounts credited pursuant to subsection (d), in the state~~
40 ~~highway fund. The state treasurer shall credit $\frac{1}{22}$ of the revenue collected~~
41 ~~or received from the tax imposed by K.S.A. 79-3703, and amendments~~
42 ~~thereto, at the rate of 5.5%, and deposited as provided in subsection (a),~~
43 ~~exclusive of amounts credited pursuant to subsection (d), in the state high-~~

1 *way fund.*

2 (d) The state treasurer shall credit all revenue collected or received
3 from the tax imposed by K.S.A. 79-3703, and amendments thereto, as
4 certified by the director, from taxpayers doing business within that por-
5 tion of a redevelopment district occupied by a redevelopment project that
6 was determined by the secretary of commerce and housing to be of state-
7 wide as well as local importance or will create a major tourism area for
8 the state as defined in K.S.A. 12-1770a, and amendments thereto, to the
9 city bond finance fund created by subsection (d) of K.S.A. 79-3620, and
10 amendments thereto. The provisions of this subsection shall expire when
11 the total of all amounts credited hereunder and under subsection (d) of
12 K.S.A. 79-3620, and amendments thereto, is sufficient to retire the special
13 obligation bonds issued for the purpose of financing all or a portion of
14 the costs of such redevelopment project.

15 Sec. 17. K.S.A. 72-6405, 72-6410, 72-6412, 72-6413, 72-6414, 72-
16 6433b, 72-6440 and 72-6442 and K.S.A. 2003 Supp. 72-6407, 72-6431,
17 72-6431b, 72-6431c, 79-201y, 79-32,110, 79-3603, 79-3603c, 79-3620, 79-
18 3620c, 79-3703, 79-3710 and 79-3710a are hereby repealed.

19 Sec. 18. This act shall take effect and be in force from and after its
20 publication in the statute book.