

## SENATE BILL No. 142

By Committee on Education

1-22

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9 AN ACT concerning school districts; relating to school finance; relating  
10 to the cost of living weighting; amending K.S.A. 2006 Supp. 72-6449  
11 and 72-6450 and repealing the existing sections.  
12

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

14 Section 1. K.S.A. 2006 Supp. 72-6449 is hereby amended to read as  
15 follows: 72-6449. (a) ~~As used in this section, "school district" or "district"~~  
16 ~~means a school district authorized to make a levy under this section.~~

17 ~~—(b)~~ The board of education of any district *to which the provisions of*  
18 *this section apply as determined pursuant to subsection (c)* may levy a tax  
19 on the taxable tangible property within the district *in an amount not to*  
20 *exceed the amount authorized by the state board* for the purpose of fi-  
21 nancing the costs incurred by the state that are attributable directly to  
22 assignment of the cost of living weighting to the enrollment of the district.  
23 *The state board may authorize the district to make a levy which will*  
24 *produce the amount requested by the district, but not to exceed an amount*  
25 *obtained by multiplying base state aid per pupil by the product obtained*  
26 *under K.S.A. 72-6450, and amendments thereto.*

27 (b) There is hereby established in every school district a fund which  
28 shall be called the cost of living fund, which fund shall consist of all  
29 moneys deposited therein or transferred thereto in accordance with law.  
30 All moneys derived from a tax imposed pursuant to this section shall be  
31 credited to the cost of living fund. The proceeds from the tax levied by a  
32 district credited to the cost of living fund shall be remitted to the state  
33 treasurer in accordance with the provisions of K.S.A. 75-4215, and  
34 amendments thereto. Upon receipt of each such remittance, the state  
35 treasurer shall deposit the entire amount in the state treasury to the credit  
36 of the state school district finance fund.

37 (c) The state board of education shall determine whether a *school*  
38 *district may levy a tax under this section as follows:*

39 ~~(1) Determine the statewide average appraised value of single family~~  
40 ~~residences for the calendar year preceding the current school year;~~

41 ~~—(2) multiply the amount determined under (1) by 1.25;~~

42 ~~—(3) determine the average appraised value of single family residences~~  
43 ~~in each school district for the calendar year preceding the current school~~

1 year; and  
 2 ~~(4) subtract the amount determined under (2) from the amount de-~~  
 3 ~~termined under (3). If the amount determined for the district under (4)~~  
 4 ~~is a positive number and the district is authorized to adopt and has~~  
 5 ~~adopted a local option budget in an amount equal to the state prescribed~~  
 6 ~~percentage in the current school year, the district qualifies for assignment~~  
 7 ~~of cost of living weighting and may levy a tax on the taxable tangible~~  
 8 ~~property of the district for the purpose of financing the costs that are~~  
 9 ~~attributable directly to assignment of the cost of living weighting to en-~~  
 10 ~~rollment of the district.~~

11 (1) Assign a cost of living factor to each district based on the most  
 12 recent comparable wage index prepared by the national center for edu-  
 13 cational statistics;

14 (2) determine the average cost of living factor of all districts;

15 (3) divide each cost of living factor assigned under paragraph (1) by  
 16 the average determined under paragraph (2); and

17 (4) subtract one from the quotient determined under paragraph (3).

18 If the quotient determined under paragraph (4) is a positive number  
 19 and if the district has adopted a local option budget in an amount which  
 20 equals at least 25% of the amount of state financial aid, the school district  
 21 qualifies for assignment of cost of living weighting and may levy a tax on  
 22 the taxable tangible property of the district for the purpose of financing  
 23 the costs that are attributable directly to assignment of the cost of living  
 24 weighting to enrollment of the district.

25 ~~(d) Except as provided by subsection (c), No tax may be levied under~~  
 26 ~~this section unless the board of education adopts a resolution authorizing~~  
 27 ~~such a tax levy and publishes the resolution at least once in a newspaper~~  
 28 ~~having general circulation in the district. Except as provided by subsection~~  
 29 ~~(e), The resolution shall be published in substantial compliance with the~~  
 30 ~~following form:~~

31 Unified School District No. \_\_\_\_\_,  
 32 \_\_\_\_\_ County, Kansas.

33 RESOLUTION

34 Be It Resolved that:

35 The board of education of the above-named school district shall be authorized to levy an  
 36 ad valorem tax in an amount not to exceed the amount necessary to finance the costs  
 37 attributable directly to the assignment of cost of living weighting to the enrollment of the  
 38 district. The ad valorem tax authorized by this resolution may be levied unless a petition in  
 39 opposition to the same, signed by not less than 5% of the qualified electors of the school  
 40 district, is filed with the county election officer of the home county of the school district  
 41 within 30 days after the publication of this resolution. If a petition is filed, the county election  
 42 officer shall submit the question of whether the levy of such a tax shall be authorized in  
 43 accordance with the provisions of this resolution to the electors of the school district at the

1 next general election of the school district, as is specified by the board of education of the  
2 school district.

3 CERTIFICATE

4 This is to certify that the above resolution was duly adopted by the board of education of  
5 Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas, on the \_\_\_\_ day of  
6 \_\_\_\_\_, (year)\_\_\_\_\_.

7 \_\_\_\_\_  
8 Clerk of the board of education.

9 All of the blanks in the resolution shall be filled. If no petition as spec-  
10 ified above is filed in accordance with the provisions of the resolution,  
11 the resolution authorizing the ad valorem tax levy shall become effective.  
12 If a petition is filed as provided in the resolution, the board may notify  
13 the county election officer to submit the question of whether such tax  
14 levy shall be authorized. If the board fails to notify the county election  
15 officer within 30 days after a petition is filed, the resolution shall be  
16 deemed abandoned and of no force and effect and no like resolution shall  
17 be adopted by the board within the nine months following publication of  
18 the resolution. If a majority of the votes cast in an election conducted  
19 pursuant to this provision are in favor of the resolution, such resolution  
20 shall be effective on the date of such election. If a majority of the votes  
21 cast are not in favor of the resolution, the resolution shall be deemed of  
22 no effect and no like resolution shall be adopted by the board within the  
23 nine months following such election.

24 ~~(c) Any resolution adopted pursuant to this section for school year~~  
25 ~~2005-2006 shall not be subject to the provisions of subsection (d) relating~~  
26 ~~to publication, protest or election.~~

27 Sec. 2. K.S.A. 2006 Supp. 72-6450 is hereby amended to read as  
28 follows: 72-6450. The cost of living weighting of a district shall be deter-  
29 mined by the state board in each school year in which such weighting  
30 may be assigned to enrollment of the district as follows:

31 ~~—(1) Divide the amount determined under subsection (c)(4) of K.S.A.~~  
32 ~~2006 Supp. 72-6449, and amendments thereto, by the amount deter-~~  
33 ~~mined under subsection (c)(2) of K.S.A. 2006 Supp. 72-6449, and amend-~~  
34 ~~ments thereto;~~

35 ~~—(2) multiply the dividend determined under (1) by .095;~~

36 ~~—(3) multiply the district's state financial aid, excluding the amount~~  
37 ~~determined under this provision, by the lesser of the product determined~~  
38 ~~under (2) or .05; and~~

39 ~~—(4) divide the product determined under (3) by the base state aid per~~  
40 ~~pupil for the current school year a district which qualifies for the assign-~~  
41 ~~ment of the cost of living weighting under K.S.A. 2006 Supp. 72-6449,~~  
42 ~~and amendments thereto, by multiplying the full-time equivalent enroll-~~  
43 ~~ment of the district by the remainder determined under paragraph (4) of~~

1 *subsection (c) of K.S.A. 72-6449, and amendments thereto.* The quotient  
2 is the cost of living weighting of the district.  
3 Sec. 3. K.S.A. 2006 Supp. 72-6449 and 72-6450 are hereby repealed.  
4 Sec. 4. This act shall take effect and be in force from and after its  
5 publication in the statute book.