

SESSION OF 2003

**CONFERENCE COMMITTEE REPORT BRIEF  
HOUSE BILL NO. 2397**

As Agreed to May 6, 2003

**Brief \***

HB 2397 would, upon a special determination by the Governor in August or September of 2003 as to the state's fiscal condition, accelerate the payment date for the second half of the prior year's property taxes from June 20 to May 10, beginning in 2004. Also contingent upon that determination, the bill would change a number of other statutory dates related to that policy decision, including various property tax receipt distribution dates; motor vehicle receipt distribution dates; dates relating to when county treasurers are required to mail delinquency notices; and dates relating to the computation of interest on delinquent taxes.

Further, contingent upon the determination of the Governor to implement the property tax accelerator would be various adjustments to state property tax levies. For tax year 2003 only, the current levy of 1 mill for the Kansas Educational Building Fund (EBF) would be reduced to 0.6 mills; the current levy of 0.5 mills for the State Institutions Building Fund (SIBF) would be reduced to 0.3 mills; and a new temporary levy of 0.6 would be imposed for the State General Fund (SGF). The levies for the EBF and SIBF would return to their current levels beginning in tax year 2004, and no levy would be imposed for the SGF in that year.

Prior to making a determination under the bill, the Governor shall consult with the Director of the Budget, the Secretary of Revenue, each legislative member of the State Finance Council, and such other officials as the Governor deems appropriate.

The Governor, if deciding to implement her authority and make the determination necessary to trigger the property tax accelerator

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and other provisions, would be required to publish notice in the *Kansas Register* on or before September 30, 2003.

The Conference Committee report agreed to in HB 2397 is identical to the amendments to HB 2464 adopted by the House Committee of the Whole on May 6, 2003. Should the Governor make the determination necessary to implement the provisions of HB 2397, the net benefit to the State General Fund in FY 2004 is projected to be \$178.986 million.