

SENATE BILL No. 273

By Committee on Ways and Means

3-5

1 AN ACT concerning school districts; relating to school finance; making
2 and concerning appropriations for the fiscal years ending June 30,
3 2015, June 30, 2016, and June 30, 2017, for the department of
4 education; creating the classroom learning assuring student success act;
5 amending K.S.A. 12-1677, 12-1775a, 72-1414, 72-6622, 72-6757, 72-
6 8190, 72-8230, 72-8233, 72-8236, 72-8309, 72-8908, 79-2001 and 79-
7 5105 and K.S.A. 2014 Supp. 10-1116a, 12-1770a, 12-1776a, 72-978,
8 72-1046b, 72-1398, 72-1923, 72-3607, 72-3711, 72-3712, 72-3715, 72-
9 5333b, 72-6434, 72-6460, 72-64b01, 72-64c03, 72-64c05, 72-6624, 72-
10 6625, 72-67,115, 72-7535, 72-8187, 72-8237, 72-8249, 72-8250, 72-
11 8251, 72-8302, 72-8316, 72-8415b, 72-8804, 72-8814, as amended by
12 section 54 of 2015 House Substitute for Senate Bill No. 4, 72-9509, 72-
13 9609, 72-99a02, 74-32,141, 74-4939a, 74-8925, 74-99b43, 75-2319,
14 79-201x, 79-213 and 79-2925b and repealing the existing sections; also
15 repealing K.S.A. 72-6406, 72-6408, 72-6411, 72-6415, 72-6418, 72-
16 6419, 72-6424, 72-6427, 72-6429, 72-6432, 72-6436, 72-6437, 72-
17 6444, 72-6446 and 72-6447 and K.S.A. 2014 Supp. 46-3401, 46-3402,
18 72-3716, 72-6405, 72-6407, 72-6409, 72-6410, 72-6412, 72-6413, 72-
19 6414, 72-6414a, 72-6414b, 72-6415b, 72-6416, 72-6417, 72-6420, 72-
20 6421, 72-6423, 72-6425, 72-6426, 72-6428, 72-6430, 72-6431, 72-
21 6433, 72-6433d, 72-6434, as amended by section 38 of this act, 72-
22 6434b, 72-6435, 72-6438, 72-6439, 72-6439a, 72-6441, 72-6441a, 72-
23 6442b, 72-6443, 72-6445a, 72-6448, 72-6449, 72-6450, 72-6451, 72-
24 6452, 72-6453, 72-6455, 72-6456, 72-6457, 72-6458, 72-6460, as
25 amended by section 39 of this act, 72-6461, 72-8801a, 72-8814, as
26 amended by section 63 of this act, 72-8814b, 72-8815 and 79-213f.

27

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

29

Section 1.

30

DEPARTMENT OF EDUCATION

31

(a) There is appropriated for the above agency from the state general
32 fund for the fiscal year ending June 30, 2015, the following:

33

General state aid.....\$27,346,783

34

Supplemental general state aid.....\$1,803,566

35

Extraordinary needs.....\$4,000,000

36

Sec. 2.

DEPARTMENT OF EDUCATION

1
2 (a) There is appropriated for the above agency from the state general
3 fund for the fiscal year ending June 30, 2016, the following:
4 Operating expenditures (including official hospitality).....\$12,792,999
5 *Provided*, That any unencumbered balance in the operating expenditures
6 (including official hospitality) account in excess of \$100 as of June 30,
7 2015, is hereby reappropriated for fiscal year 2016.
8 Special education services aid.....\$424,902,949
9 *Provided*, That any unencumbered balance in the special education
10 services aid account in excess of \$100 as of June 30, 2015, is hereby
11 reappropriated for fiscal year 2016: *Provided further*, That expenditures
12 shall not be made from the special education services aid account for the
13 provision of instruction for any homebound or hospitalized child unless
14 the categorization of such child as exceptional is conjoined with the
15 categorization of the child within one or more of the other categories of
16 exceptionality: *And provided further*, That expenditures shall be made from
17 this account for grants to school districts in amounts determined pursuant
18 to and in accordance with the provisions of K.S.A. 72-983, and
19 amendments thereto: *And provided further*, That expenditures shall be
20 made from the amount remaining in this account, after deduction of the
21 expenditures specified in the foregoing proviso, for payments to school
22 districts in amounts determined pursuant to and in accordance with the
23 provisions of K.S.A. 72-978, and amendments thereto.
24 Block grants to USDs.....\$2,751,326,659
25 Extraordinary needs.....\$12,292,000
26 Information technology education opportunities.....\$500,000
27 Discretionary grants.....\$322,457
28 *Provided*, That the above agency shall make expenditures from the
29 discretionary grants account during the fiscal year 2016, in the amount not
30 less than \$125,000 for after school programs for middle school students in
31 the sixth, seventh and eighth grades: *Provided further*, That the after school
32 programs may also include fifth and ninth grade students, if they attend a
33 junior high: *And provided further*, That such discretionary grants shall be
34 awarded to after school programs that operate for a minimum of two hours
35 a day, every day that school is in session, and a minimum of six hours a
36 day for a minimum of five weeks during the summer: *And provided*
37 *further*, That the discretionary grants awarded to after school programs
38 shall require a \$1 for \$1 local match: *And provided further*, That the
39 aggregate amount of discretionary grants awarded to any one after school
40 program shall not exceed \$25,000: *And provided further*, That during the
41 fiscal year ending June 30, 2016, expenditures shall be made by the above
42 agency from the discretionary grants fund for fiscal year 2016 to establish
43 a pilot program for communities in schools programming in three school

1 districts in Kansas: *And provided further*, That communities in schools
 2 shall conduct an outcomes based study of its programming during fiscal
 3 year 2016: *And provided further*, That the Kansas department of
 4 education is hereby authorized and directed to provide to communities in
 5 schools such student or other data as shall be necessary to permit
 6 communities in schools to conduct such study of outcomes regarding the
 7 students assisted with such communities in schools programming: *And*
 8 *provided further*, That such data shall include data regarding
 9 demographically similar students at peer institutions not involved in
 10 communities in schools programs, to permit the research study to compare
 11 outcomes of students receiving communities in schools services versus
 12 students not receiving such services: *And provided further*, That upon
 13 providing the Kansas department of education with the names of students
 14 participating in the communities in schools program, the Kansas
 15 department of education shall provide the current status of students
 16 identified as participating in the program.

17 School food assistance.....\$2,510,486

18 State match for Fort Riley school construction.....\$409,541

19 School safety hotline.....\$10,000

20 KPERS – employer contributions.....\$17,646,253

21 *Provided*, That any unencumbered balance in the KPERS – employer
 22 contributions account in excess of \$100 as of June 30, 2015, is hereby
 23 reappropriated for fiscal year 2016: *Provided further*, That all expenditures
 24 from the KPERS – employer contributions account shall be for payment of
 25 participating employers' contributions to the Kansas public employees
 26 retirement system as provided in K.S.A. 74-4939, and amendments
 27 thereto: *And provided further*, That expenditures from this account for the
 28 payment of participating employers' contributions to the Kansas public
 29 employees retirement system may be made regardless of when the liability
 30 was incurred.

31 Educable deaf-blind and severely handicapped children's
 32 programs aid.....\$110,000

33 School district juvenile detention facilities and Flint Hills job
 34 center grants.....\$4,971,500

35 *Provided*, That any unencumbered balance in the school district juvenile
 36 detention facilities and Flint Hills job corps center grants account in excess
 37 of \$100 as of June 30, 2015, is hereby reappropriated for fiscal year 2016:
 38 *Provided further*, That expenditures shall be made from the school district
 39 juvenile detention facilities and Flint Hills job corps center grants account
 40 for grants to school districts in amounts determined pursuant to and in
 41 accordance with the provisions of K.S.A. 72-8187, and amendments
 42 thereto.

43 Governor's teaching excellence scholarships and awards.....\$327,500

1 *Provided*, That any unencumbered balance in the governor's teaching
 2 excellence scholarships and awards account in excess of \$100 as of June
 3 30, 2015, is hereby reappropriated for fiscal year 2016: *Provided further*,
 4 That all expenditures from the governor's teaching excellence scholarships
 5 and awards account for teaching excellence scholarships shall be made in
 6 accordance with K.S.A. 72-1398, and amendments thereto: *And provided*
 7 *further*, That each such grant shall be required to be matched on a \$1 for \$1
 8 basis from nonstate sources: *And provided further*, That award of each such
 9 grant shall be conditioned upon the recipient entering into an agreement
 10 requiring the grant to be repaid if the recipient fails to complete the course
 11 of training under the national board for professional teaching standards
 12 certification program: *And provided further*, That all moneys received by
 13 the department of education for repayment of grants for governor's
 14 teaching excellence scholarships shall be deposited in the state treasury
 15 and credited to the governor's teaching excellence scholarships program
 16 repayment fund.

17 (b) There is appropriated for the above agency from the following
 18 special revenue fund or funds for the fiscal year ending June 30, 2016, all
 19 moneys now or hereafter lawfully credited to and available in such fund or
 20 funds, except that expenditures other than refunds authorized by law and
 21 transfers to other state agencies shall not exceed the following:

- 22 State school district finance fund.....No limit
- 23 School district capital improvements fund.....No limit
- 24 *Provided*, That expenditures from the school district capital improvements
 25 fund shall be made only for the payment of general obligation bonds
 26 approved by voters under the authority of K.S.A. 72-6761, and
 27 amendments thereto.
- 28 Mineral production education fund.....No limit
- 29 Conversion of materials and equipment fund.....No limit
- 30 State safety fund.....No limit
- 31 School bus safety fund.....No limit
- 32 Motorcycle safety fund.....No limit
- 33 Federal indirect cost reimbursement fund.....No limit
- 34 Teacher and administrator fee fund.....No limit
- 35 Food assistance – federal fund.....No limit
- 36 Education jobs fund – federal.....No limit
- 37 Food assistance – school breakfast program – federal fund.....No limit
- 38 Food assistance – national school lunch program – federal fund....No limit
- 39 Food assistance – child and adult care food program – federal
 40 fund.....No limit
- 41 Elementary and secondary school aid – federal fund.....No limit
- 42 Elementary and secondary school aid – educationally deprived
 43 children – federal fund.....No limit

- 1 Educationally deprived children – state operations – federal fund...No limit
- 2 Elementary and secondary school – educationally deprived
- 3 children – LEA's fund.....No limit
- 4 ESEA chapter II – state operations – federal fund.....No limit
- 5 Education of handicapped children fund – federal.....No limit
- 6 Education of handicapped children fund – state operations –
- 7 federal fund.....No limit
- 8 Education of handicapped children fund – preschool – federal
- 9 fund.....No limit
- 10 Education of handicapped children fund – preschool state
- 11 operations – federal.....No limit
- 12 Elementary and secondary school aid – federal fund – migrant
- 13 education fund.....No limit
- 14 Elementary and secondary school aid – federal fund – migrant
- 15 education – state operations..... No limit
- 16 Vocational education amendments of 1968 – federal fund.....No limit
- 17 Vocational education title II – federal fund.....No limit
- 18 Vocational education title II – federal fund – state operations.....No limit
- 19 Educational research grants and projects fund.....No limit
- 20 Drug abuse fund – department of education – federal.....No limit
- 21 Drug abuse funds – federal – state operations fund.....No limit
- 22 Federal K-12 fiscal stabilization fund.....No limit
- 23 Inservice education workshop fee fund.....No limit
- 24 *Provided*, That expenditures may be made from the inservice education
- 25 workshop fee fund for operating expenditures, including official
- 26 hospitality, incurred for inservice workshops and conferences: *Provided*
- 27 *further*, That the state board of education is hereby authorized to fix,
- 28 charge and collect fees for inservice workshops and conferences: *And*
- 29 *provided further*, That such fees shall be fixed in order to recover all or
- 30 part of such operating expenditures incurred for inservice workshops and
- 31 conferences: *And provided further*, That all fees received for inservice
- 32 workshops and conferences shall be deposited in the state treasury in
- 33 accordance with the provisions of K.S.A. 75-4215, and amendments
- 34 thereto, and shall be credited to the inservice education workshop fee fund.
- 35 Private donations, gifts, grants and bequests fund.....No limit
- 36 Interactive video fee fund.....No limit
- 37 *Provided*, That expenditures may be made from the interactive video fee
- 38 fund for operating expenditures incurred in conjunction with the operation
- 39 and use of the interactive video conference facility of the department of
- 40 education: *Provided further*, That the state board of education is hereby
- 41 authorized to fix, charge and collect fees for the operation and use of such
- 42 interactive video conference facility: *And provided further*, That all fees
- 43 received for the operation and use of such interactive video conference

1 facility shall be deposited in the state treasury in accordance with the
2 provisions of K.S.A. 75-4215, and amendments thereto, and shall be
3 credited to the interactive video fee fund.

4 Reimbursement for services fund.....No limit
5 Communities in schools program fund.....No limit
6 Governor's teaching excellence scholarships program repayment
7 fund.....No limit

8 *Provided*, That all expenditures from the governor's teaching excellence
9 scholarships program repayment fund shall be made in accordance with
10 K.S.A. 72-1398, and amendments thereto: *Provided further*, That each
11 such grant shall be required to be matched on a \$1 for \$1 basis from
12 nonstate sources: *And provided further*, That award of each such grant shall
13 be conditioned upon the recipient entering into an agreement requiring the
14 grant to be repaid if the recipient fails to complete the course of training
15 under the national board for professional teaching standards certification
16 program: *And provided further*, That all moneys received by the
17 department of education for repayment of grants made under the
18 governor's teaching excellence scholarships program shall be deposited in
19 the state treasury in accordance with the provisions of K.S.A. 75-4215, and
20 amendments thereto, and shall be credited to the governor's teaching
21 excellence scholarships program repayment fund.

22 Elementary and secondary school aid – federal fund –
23 reading first.....No limit
24 Elementary and secondary school aid – federal fund –
25 reading first – state operations.....No limit
26 State grants for improving teacher quality – federal fund.....No limit
27 State grants for improving teacher quality – federal fund –
28 state operations.....No limit

29 21st century community learning centers – federal fund.....No limit
30 State assessments – federal fund.....No limit
31 Rural and low-income schools program – federal fund.....No limit
32 Language assistance state grants – federal fund.....No limit
33 Service clearing fund.....No limit
34 Helping schools license plate program fund.....No limit
35 General state aid transportation weighting – state highway fund....No limit

36 *Provided*, That on July 1, 2015, October 1, 2015, January 1, 2016, and
37 April 1, 2016, the director of accounts and reports shall transfer
38 \$24,150,000 from the state highway fund of the department of
39 transportation to the general state aid transportation weighting – state
40 highway fund of the department of education.

41 Special education transportation weighting – state highway fund...No limit
42 *Provided*, That on July 1, 2015, October 1, 2015, January 1, 2016, and
43 April 1, 2016, the director of accounts and reports shall transfer

1 \$2,500,000 from the state highway fund of the department of
2 transportation to the special education transportation weighting – state
3 highway fund of the department of education.

4 Career and technical education transportation – state highway
5 fund.....No limit

6 *Provided*, That on July 1, 2015, the director of accounts and reports shall
7 transfer \$650,000 from the state highway fund of the department of
8 transportation to the career and technical education transportation – state
9 highway fund of the department of education.

10 Educational technology coordinator fund.....No limit

11 *Provided*, That expenditures shall be made by the above agency for the
12 fiscal year ending June 30, 2016, from the educational technology
13 coordinator fund of the department of education to provide data on the
14 number of school districts served and cost savings for those districts in
15 fiscal year 2016 in order to assess the cost effectiveness of the position of
16 educational technology coordinator.

17 (c) There is appropriated for the above agency from the children's
18 initiatives fund for the fiscal year ending June 30, 2016, the following:

19 Pre-K program.....\$4,799,812

20 Parent education program.....\$7,237,635

21 *Provided*, That expenditures from the parent education program account
22 for each such grant shall be matched by the school district in an amount
23 which is equal to not less than 65% of the grant.

24 (d) On July 1, 2015, or as soon thereafter as moneys are available,
25 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and
26 amendments thereto, or any other statute, the director of accounts and
27 reports shall transfer \$50,000 from the family and children trust account of
28 the family and children investment fund of the Kansas department for
29 children and families to the communities in schools program fund of the
30 department of education.

31 (e) On March 30, 2016, or as soon thereafter as moneys are available,
32 notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments
33 thereto, or any other statute, the director of accounts and reports shall
34 transfer \$550,000 from the state safety fund to the state general fund:

35 *Provided*, That the transfer of such amount shall be in addition to any
36 other transfer from the state safety fund to the state general fund as
37 prescribed by law: *Provided further*, That the amount transferred from the
38 state safety fund to the state general fund pursuant to this subsection is to
39 reimburse the state general fund for accounting, auditing, budgeting, legal,
40 payroll, personnel and purchasing services and any other governmental
41 services which are performed on behalf of the department of education by
42 other state agencies which receive appropriations from the state general
43 fund to provide such services.

1 (f) On June 30, 2016, or as soon thereafter as moneys are available,
 2 notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments
 3 thereto, or any other statute, the director of accounts and reports shall
 4 transfer \$550,000 from the state safety fund to the state general fund:
 5 *Provided*, That the transfer of such amount shall be in addition to any other
 6 transfer from the state safety fund to the state general fund as prescribed
 7 by law: *Provided further*, That the amount transferred from the state safety
 8 fund to the state general fund pursuant to this subsection is to reimburse
 9 the state general fund for accounting, auditing, budgeting, legal, payroll,
 10 personnel and purchasing services and any other governmental services
 11 which are performed on behalf of the department of education by other
 12 state agencies which receive appropriations from the state general fund to
 13 provide such services.

14 (g) On July 1, 2015, and quarterly thereafter, the director of accounts
 15 and reports shall transfer \$63,326 from the state highway fund of the
 16 department of transportation to the school bus safety fund of the
 17 department of education.

18 (h) On July 1, 2015, the director of accounts and reports shall transfer
 19 an amount certified by the commissioner of education from the motorcycle
 20 safety fund of the department of education to the motorcycle safety fund of
 21 the state board of regents: *Provided*, That the amount to be transferred
 22 shall be determined by the commissioner of education based on the
 23 amounts required to be paid pursuant to subsection (b)(2) of K.S.A. 8-272,
 24 and amendments thereto.

25 (i) There is appropriated for the above agency from the expanded
 26 lottery act revenues fund for the fiscal year ending June 30, 2016, the
 27 following:

28 KPERS – school employer contribution.....\$36,158,948

29 (j) On July 1, 2015, or as soon thereafter as moneys are available, the
 30 director of accounts and reports shall transfer \$85,811 from the USAC E-
 31 rate program federal fund of the state board of regents to the education
 32 technology coordinator fund of the department of education: *Provided*,
 33 That the department of education shall provide information and data
 34 regarding the number of school districts served and cost savings attained
 35 by such school districts in order to assess the cost effectiveness of having
 36 this education technology coordinator position: *Provided further*, That such
 37 information and data shall be available by the department of education by
 38 the end of the fiscal year 2016.

39 Sec. 3.

40 DEPARTMENT OF EDUCATION

41 (a) There is appropriated for the above agency from the state general
 42 fund for the fiscal year ending June 30, 2017, the following:
 43 Operating expenditures (including official hospitality).....\$13,073,604

1 *Provided*, That any unencumbered balance in the operating expenditures
2 (including official hospitality) account in excess of \$100 as of June 30,
3 2016, is hereby reappropriated for fiscal year 2017.

4 Special education services aid.....\$423,980,455

5 *Provided*, That any unencumbered balance in the special education
6 services aid account in excess of \$100 as of June 30, 2016, is hereby
7 reappropriated for fiscal year 2017: *Provided further*; That expenditures
8 shall not be made from the special education services aid account for the
9 provision of instruction for any homebound or hospitalized child unless
10 the categorization of such child as exceptional is conjoined with the
11 categorization of the child within one or more of the other categories of
12 exceptionality: *And provided further*; That expenditures shall be made from
13 this account for grants to school districts in amounts determined pursuant
14 to and in accordance with the provisions of K.S.A. 72-983, and
15 amendments thereto: *And provided further*; That expenditures shall be
16 made from the amount remaining in this account, after deduction of the
17 expenditures specified in the foregoing proviso, for payments to school
18 districts in amounts determined pursuant to and in accordance with the
19 provisions of K.S.A. 72-978, and amendments thereto.

20 Block grants to USDs.....\$2,757,446,624

21 *Provided*, That any unencumbered balance in the block grants to USDs
22 account in excess of \$100 as of June 30, 2016, is hereby reappropriated for
23 fiscal year 2017.

24 Extraordinary needs.....\$17,521,425

25 Information technology education opportunities.....\$500,000

26 Discretionary grants.....\$322,457

27 *Provided*, That the above agency shall make expenditures from the
28 discretionary grants account during the fiscal year 2017, in the amount not
29 less than \$125,000 for after school programs for middle school students in
30 the sixth, seventh and eighth grades: *Provided further*; That the after school
31 programs may also include fifth and ninth grade students, if they attend a
32 junior high: *And provided further*; That such discretionary grants shall be
33 awarded to after school programs that operate for a minimum of two hours
34 a day, every day that school is in session, and a minimum of six hours a
35 day for a minimum of five weeks during the summer: *And provided*
36 *further*; That the discretionary grants awarded to after school programs
37 shall require a \$1 for \$1 local match: *And provided further*; That the
38 aggregate amount of discretionary grants awarded to any one after school
39 program shall not exceed \$25,000: *And provided further*; during the fiscal
40 year ending June 30, 2017, expenditures shall be made by the above
41 agency from the discretionary grants fund for fiscal year 2017 to establish
42 a pilot program for communities in schools programming in three school
43 districts in Kansas: *And provided further*; That communities in schools shall

1 conduct an outcomes based study of its programming during fiscal year
 2 2017: *And provided further*; That the Kansas department of education is
 3 hereby authorized and directed to provide to communities in schools such
 4 student or other data as shall be necessary to permit communities in
 5 schools to conduct such study of outcomes regarding the students assisted
 6 with such communities in schools programming: *And provided*
 7 *further*; That such data shall include data regarding demographically similar
 8 students at peer institutions not involved in communities in schools
 9 programs, to permit the research study to compare outcomes of students
 10 receiving communities in schools services versus students not receiving
 11 such services: *And provided further*; That upon providing the Kansas
 12 department of education with the names of students participating in the
 13 communities in schools program, the Kansas department of education shall
 14 provide the current status of students identified as participating in the
 15 program.

16 School food assistance.....	\$2,510,486
17 School safety hotline.....	\$10,000
18 KPERS – employer contributions.....	\$23,109,684

19 *Provided*, That any unencumbered balance in the KPERS – employer
 20 contributions account in excess of \$100 as of June 30, 2016, is hereby
 21 reappropriated for fiscal year 2017: *Provided further*, That all expenditures
 22 from the KPERS – employer contributions account shall be for payment of
 23 participating employers' contributions to the Kansas public employees
 24 retirement system as provided in K.S.A. 74-4939, and amendments
 25 thereto: *And provided further*, That expenditures from this account for the
 26 payment of participating employers' contributions to the Kansas public
 27 employees retirement system may be made regardless of when the liability
 28 was incurred.

29 Educable deaf-blind and severely handicapped children's 30 programs aid.....	\$110,000
31 School district juvenile detention facilities and Flint Hills job 32 corps center grants.....	\$4,971,500

33 *Provided*, That any unencumbered balance in the school district juvenile
 34 detention facilities and Flint Hills job corps center grants account in excess
 35 of \$100 as of June 30, 2016, is hereby reappropriated for fiscal year 2017:
 36 *Provided further*, That expenditures shall be made from the school district
 37 juvenile detention facilities and Flint Hills job corps center grants account
 38 for grants to school districts in amounts determined pursuant to and in
 39 accordance with the provisions of K.S.A. 72-8187, and amendments
 40 thereto.

41 Governor's teaching excellence scholarships and awards.....	\$327,500
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42 *Provided*, That any unencumbered balance in the governor's teaching
 43 excellence scholarships and awards account in excess of \$100 as of June

1 30, 2016, is hereby reappropriated for fiscal year 2017: *Provided further*,
 2 That all expenditures from the governor's teaching excellence scholarships
 3 and awards account for teaching excellence scholarships shall be made in
 4 accordance with K.S.A. 72-1398, and amendments thereto: *And provided*
 5 *further*; That each such grant shall be required to be matched on a \$1 for \$1
 6 basis from nonstate sources: *And provided further*; That award of each such
 7 grant shall be conditioned upon the recipient entering into an agreement
 8 requiring the grant to be repaid if the recipient fails to complete the course
 9 of training under the national board for professional teaching standards
 10 certification program: *And provided further*; That all moneys received by
 11 the department of education for repayment of grants for governor's
 12 teaching excellence scholarships shall be deposited in the state treasury
 13 and credited to the governor's teaching excellence scholarships program
 14 repayment fund.

15 (b) There is appropriated for the above agency from the following
 16 special revenue fund or funds for the fiscal year ending June 30, 2017, all
 17 moneys now or hereafter lawfully credited to and available in such fund or
 18 funds, except that expenditures other than refunds authorized by law and
 19 transfers to other state agencies shall not exceed the following:

- 20 State school district finance fund.....No limit
- 21 School district capital improvements fund.....No limit
- 22 *Provided*, That expenditures from the school district capital improvements
 23 fund shall be made only for the payment of general obligation bonds
 24 approved by voters under the authority of K.S.A. 72-6761, and
 25 amendments thereto.
- 26 Mineral production education fund.....No limit
- 27 Conversion of materials and equipment fund.....No limit
- 28 State safety fund.....No limit
- 29 School bus safety fund.....No limit
- 30 Motorcycle safety fund.....No limit
- 31 Federal indirect cost reimbursement fund.....No limit
- 32 Teacher and administrator fee fund.....No limit
- 33 Food assistance – federal fund.....No limit
- 34 Education jobs fund – federal.....No limit
- 35 Food assistance – school breakfast program – federal fund.....No limit
- 36 Food assistance – national school lunch program – federal fund....No limit
- 37 Food assistance – child and adult care food program –
 38 federal fund.....No limit
- 39 Elementary and secondary school aid – federal fund.....No limit
- 40 Elementary and secondary school aid – educationally deprived
 41 children – federal fund.....No limit
- 42 Educationally deprived children – state operations – federal fund...No limit
- 43 Elementary and secondary school – educationally deprived

1	children – LEA's fund.....	No limit
2	ESEA chapter II – state operations – federal fund.....	No limit
3	Education of handicapped children fund – federal.....	No limit
4	Education of handicapped children fund – state operations –	
5	federal fund.....	No limit
6	Education of handicapped children fund – preschool –	
7	federal fund.....	No limit
8	Education of handicapped children fund – preschool state	
9	operations – federal.....	No limit
10	Elementary and secondary school aid – federal fund – migrant	
11	education fund.....	No limit
12	Elementary and secondary school aid – federal fund – migrant	
13	education – state operations.....	No limit
14	Vocational education amendments of 1968 – federal fund.....	No limit
15	Vocational education title II – federal fund.....	No limit
16	Vocational education title II – federal fund – state operations.....	No limit
17	Educational research grants and projects fund.....	No limit
18	Drug abuse fund – department of education – federal.....	No limit
19	Drug abuse funds – federal – state operations fund.....	No limit
20	Federal K-12 fiscal stabilization fund.....	No limit
21	Inservice education workshop fee fund.....	No limit
22	<i>Provided</i> , That expenditures may be made from the inservice education	
23	workshop fee fund for operating expenditures, including official	
24	hospitality, incurred for inservice workshops and conferences: <i>Provided</i>	
25	<i>further</i> , That the state board of education is hereby authorized to fix,	
26	charge and collect fees for inservice workshops and conferences: <i>And</i>	
27	<i>provided further</i> , That such fees shall be fixed in order to recover all or	
28	part of such operating expenditures incurred for inservice workshops and	
29	conferences: <i>And provided further</i> , That all fees received for inservice	
30	workshops and conferences shall be deposited in the state treasury in	
31	accordance with the provisions of K.S.A. 75-4215, and amendments	
32	thereto, and shall be credited to the inservice education workshop fee fund.	
33	Private donations, gifts, grants and bequests fund.....	No limit
34	Interactive video fee fund.....	No limit
35	<i>Provided</i> , That expenditures may be made from the interactive video fee	
36	fund for operating expenditures incurred in conjunction with the operation	
37	and use of the interactive video conference facility of the department of	
38	education: <i>Provided further</i> , That the state board of education is hereby	
39	authorized to fix, charge and collect fees for the operation and use of such	
40	interactive video conference facility: <i>And provided further</i> , That all fees	
41	received for the operation and use of such interactive video conference	
42	facility shall be deposited in the state treasury in accordance with the	
43	provisions of K.S.A. 75-4215, and amendments thereto, and shall be	

- 1 credited to the interactive video fee fund.
- 2 Reimbursement for services fund.....No limit
- 3 Communities in schools program fund.....No limit
- 4 Governor's teaching excellence scholarships program repayment
- 5 fund.....No limit
- 6 *Provided*, That all expenditures from the governor's teaching excellence
- 7 scholarships program repayment fund shall be made in accordance with
- 8 K.S.A. 72-1398, and amendments thereto: *Provided further*, That each
- 9 such grant shall be required to be matched on a \$1 for \$1 basis from
- 10 nonstate sources: *And provided further*, That award of each such grant shall
- 11 be conditioned upon the recipient entering into an agreement requiring the
- 12 grant to be repaid if the recipient fails to complete the course of training
- 13 under the national board for professional teaching standards certification
- 14 program: *And provided further*, That all moneys received by the
- 15 department of education for repayment of grants made under the
- 16 governor's teaching excellence scholarships program shall be deposited in
- 17 the state treasury in accordance with the provisions of K.S.A. 75-4215, and
- 18 amendments thereto, and shall be credited to the governor's teaching
- 19 excellence scholarships program repayment fund.
- 20 Elementary and secondary school aid – federal fund –
- 21 reading first.....No limit
- 22 Elementary and secondary school aid – federal fund –
- 23 reading first – state operations.....No limit
- 24 State grants for improving teacher quality – federal fund.....No limit
- 25 State grants for improving teacher quality – federal fund –
- 26 state operations.....No limit
- 27 21st century community learning centers – federal fund.....No limit
- 28 State assessments – federal fund.....No limit
- 29 Rural and low-income schools program – federal fund.....No limit
- 30 Language assistance state grants – federal fund.....No limit
- 31 Service clearing fund.....No limit
- 32 Helping schools license plate program fund.....No limit
- 33 General state aid transportation weighting – state highway fund.....No limit
- 34 *Provided*, That on July 1, 2016, October 1, 2016, January 1, 2017, and
- 35 April 1, 2017, the director of accounts and reports shall transfer
- 36 \$24,150,000 from the state highway fund of the department of
- 37 transportation to the general state aid transportation weighting – state
- 38 highway fund of the department of education.
- 39 Special education transportation weighting – state highway fund. . .No limit
- 40 *Provided*, That on July 1, 2016, October 1, 2016, January 1, 2017, and
- 41 April 1, 2017, the director of accounts and reports shall transfer
- 42 \$2,500,000 from the state highway fund of the department of
- 43 transportation to the special education transportation weighting – state

1 highway fund of the department of education.
 2 Career and technical education transportation – state highway fund.....No
 3 limit
 4 *Provided*, That on July 1, 2016, the director of accounts and reports shall
 5 transfer \$650,000 from the state highway fund of the department of
 6 transportation to the career and technical education transportation – state
 7 highway fund of the department of education.
 8 Educational technology coordinator fund.....No limit
 9 (c) There is appropriated for the above agency from the children's
 10 initiatives fund for the fiscal year ending June 30, 2017, the following:
 11 Pre-K program.....\$4,799,812
 12 Parent education program.....\$7,237,635
 13 *Provided*, That expenditures from the parent education program account
 14 for each such grant shall be matched by the school district in an amount
 15 which is equal to not less than 65% of the grant.
 16 (d) On July 1, 2016, or as soon thereafter as moneys are available,
 17 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and
 18 amendments thereto, or any other statute, the director of accounts and
 19 reports shall transfer \$50,000 from the family and children trust account of
 20 the family and children investment fund of the Kansas department for
 21 children and families to the communities in schools program fund of the
 22 department of education.
 23 (e) On March 30, 2017, or as soon thereafter as moneys are available,
 24 notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments
 25 thereto, or any other statute, the director of accounts and reports shall
 26 transfer \$550,000 from the state safety fund to the state general fund:
 27 *Provided*, That the transfer of such amount shall be in addition to any
 28 other transfer from the state safety fund to the state general fund as
 29 prescribed by law: *Provided further*; That the amount transferred from the
 30 state safety fund to the state general fund pursuant to this subsection is to
 31 reimburse the state general fund for accounting, auditing, budgeting, legal,
 32 payroll, personnel and purchasing services and any other governmental
 33 services which are performed on behalf of the department of education by
 34 other state agencies which receive appropriations from the state general
 35 fund to provide such services.
 36 (f) On June 30, 2017, or as soon thereafter as moneys are available,
 37 notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments
 38 thereto, or any other statute, the director of accounts and reports shall
 39 transfer \$550,000 from the state safety fund to the state general fund:
 40 *Provided*, That the transfer of such amount shall be in addition to any other
 41 transfer from the state safety fund to the state general fund as prescribed
 42 by law: *Provided further*; That the amount transferred from the state safety
 43 fund to the state general fund pursuant to this subsection is to reimburse

1 the state general fund for accounting, auditing, budgeting, legal, payroll,
2 personnel and purchasing services and any other governmental services
3 which are performed on behalf of the department of education by other
4 state agencies which receive appropriations from the state general fund to
5 provide such services.

6 (g) On July 1, 2016, and quarterly thereafter, the director of accounts
7 and reports shall transfer \$63,951 from the state highway fund of the
8 department of transportation to the school bus safety fund of the
9 department of education.

10 (h) On July 1, 2016, the director of accounts and reports shall transfer
11 an amount certified by the commissioner of education from the motorcycle
12 safety fund of the department of education to the motorcycle safety fund of
13 the state board of regents: *Provided*, That the amount to be transferred
14 shall be determined by the commissioner of education based on the
15 amounts required to be paid pursuant to subsection (b)(2) of K.S.A. 8-272,
16 and amendments thereto.

17 (i) There is appropriated for the above agency from the expanded
18 lottery act revenues fund for the fiscal year ending June 30, 2017, the
19 following:

20 KPERS – school employer contribution.....\$35,430,948

21 (j) On July 1, 2016, or as soon thereafter as moneys are available, the
22 director of accounts and reports shall transfer \$85,811 from the USAC E-
23 rate program federal fund of the state board of regents to the education
24 technology coordinator fund of the department of education: *Provided*,
25 That the department of education shall provide information and data
26 regarding the number of school districts served and cost savings attained
27 by such school districts in order to assess the cost effectiveness of having
28 this education technology coordinator position: *Provided further*; That such
29 information and data shall be available by the department of education by
30 the end of the fiscal year 2017.

31 New Sec. 4. (a) The provisions of sections 4 through 22, and
32 amendments thereto, shall be known and may be cited as the classroom
33 learning assuring student success act.

34 (b) The legislature hereby declares that the intent of this act is to
35 lessen state interference and involvement in the local management of
36 school districts and to provide more flexibility and increased local control
37 for school district boards of education and administrators in order to:

38 (1) Enhance predictability and certainty in school district funding
39 sources and amounts;

40 (2) allow school district boards of education and administrators to
41 best meet their individual school district's financial needs; and

42 (3) maximize opportunities for more funds to go to the classroom.

43 To meet this legislative intent, state financial support for elementary

1 and secondary public education will be met by providing a block grant for
2 school years 2015-2016 and 2016-2017 to each school district. Each
3 school district's block grant will be based in part on, and be at least equal
4 to, the total state financial support as determined for school year 2014-
5 2015 under the school district finance and quality performance act, prior to
6 its repeal. All school districts will be held harmless from any decreases to
7 the final school year 2014-2015 amount of total state financial support.

8 (c) The legislature further declares that the guiding principles for the
9 development of subsequent legislation for the finance of elementary and
10 secondary public education should consist of the following:

- 11 (1) Ensuring that student's educational needs are funded;
- 12 (2) providing more funding to classroom instruction;
- 13 (3) maximizing flexibility in the use of funding by school district
14 boards of education and administrators; and
- 15 (4) achieving the goal of providing students with those education
16 capacities established in K.S.A. 72-1127, and amendments thereto.

17 (d) The provisions of this section shall be effective from and after
18 July 1, 2015.

19 New Sec. 5. (a) As used in sections 4 through 22, and amendments
20 thereto:

21 (1) (A) "At-risk pupils" means pupils who are eligible for free meals
22 under the national school lunch act and who are enrolled in a district which
23 maintains an approved at-risk pupil assistance plan.

24 (B) The term "at-risk pupils" shall not include any pupil: (i) Enrolled
25 in any of the grades one through 12 who is in attendance less than full
26 time; or (ii) who is over 19 years of age. The provisions of this paragraph
27 shall not apply to any pupil who has an individualized education program.

28 (2) "Board" means the board of education of a school district.

29 (3) "Current school year" means the school year during which general
30 state aid is determined by the state board under section 2, and amendments
31 thereto.

32 (4) "Enrollment" means: (A) (i) Subject to the provisions of
33 subsection (a)(4)(A)(ii), for school districts scheduling the school days or
34 school hours of the school term on a trimestral or quarterly basis, the
35 number of pupils regularly enrolled in the district on September 20 plus
36 the number of pupils regularly enrolled in the school district on February
37 20 less the number of pupils regularly enrolled on February 20 who were
38 counted in the enrollment of the school district on September 20;

39 (ii) for school districts not described in subsection (a)(4)(A)(i), the
40 number of pupils regularly enrolled in the school district on September 20;
41 and

42 (iii) a pupil who is a foreign exchange student shall not be counted
43 unless such student is regularly enrolled in the school district on

1 September 20 and attending kindergarten or any of the grades one through
2 12 maintained by the school district for at least one semester or two
3 quarters or the equivalent thereof;

4 (B) if enrollment in a school district in any school year has decreased
5 from enrollment in the preceding school year, enrollment of the school
6 district in the current school year means whichever is the greater of:

7 (i) Enrollment in the preceding school year minus enrollment in such
8 school year of preschool-aged at-risk pupils, if any such pupils were
9 enrolled, plus enrollment in the current school year of preschool-aged at-
10 risk pupils, if any such pupils are enrolled; or

11 (ii) the sum of enrollment in the current school year of preschool-
12 aged at-risk pupils, if any such pupils are enrolled and the average of the
13 sum of:

14 (a) Enrollment of the school district in the current school year minus
15 enrollment in such school year of preschool-aged at-risk pupils, if any
16 such pupils are enrolled;

17 (b) enrollment in the preceding school year minus enrollment in such
18 school year of preschool-aged at-risk pupils, if any such pupils were
19 enrolled; and

20 (c) enrollment in the school year next preceding the preceding school
21 year minus enrollment in such school year of preschool-aged at-risk
22 pupils, if any such pupils were enrolled.

23 (5) "February 20" has its usual meaning, except that in any year in
24 which February 20 is not a day on which school is maintained, it shall
25 mean the first day after February 20 on which school is maintained.

26 (6) "Preceding school year" means the school year immediately
27 before the current school year.

28 (7) "Preschool-aged at-risk pupil" means an at-risk pupil who has
29 attained the age of four years, is under the age of eligibility for attendance
30 at kindergarten, and has been selected by the state board in accordance
31 with guidelines consonant with guidelines governing the selection of
32 pupils for participation in head start programs.

33 (8) "Preschool-aged exceptional children" means exceptional
34 children, except gifted children, who have attained the age of three years
35 but are under the age of eligibility for attendance at kindergarten.

36 (9) "Pupil" means any person who is regularly enrolled in a district
37 and attending kindergarten or any of the grades one through 12 maintained
38 by the district, or who is regularly enrolled in a district and attending
39 kindergarten or any of the grades one through 12 in another district in
40 accordance with an agreement entered into under authority of K.S.A. 72-
41 8233, and amendments thereto, or who is regularly enrolled in a district
42 and attending special education services provided for preschool-aged
43 exceptional children by the district.

1 (10) "School district" means a unified school district organized and
2 operated under the laws of this state.

3 (11) "School year" means the 12-month period ending June 30.

4 (12) "September 20" has its usual meaning, except that in any year in
5 which September 20 is not a day on which school is maintained, it shall
6 mean the first day after September 20 on which school is maintained.

7 (13) "State board" means the state board of education.

8 (b) The provisions of this section shall be effective from and after
9 July 1, 2015.

10 New Sec. 6. (a) For school year 2015-2016 and each school year
11 thereafter, the state board shall disburse general state aid to each school
12 district in an amount equal to:

13 (1) Subject to the provisions of subsections (b) through (e), the
14 amount of general state aid such school district received for school year
15 2014-2015, if any, pursuant to K.S.A. 72-6416, prior to its repeal, as
16 prorated in accordance with K.S.A. 72-6410, prior to its repeal, less:

17 (A) The amount directly attributable to the ancillary school facilities
18 weighting as determined for school year 2014-2015 under K.S.A. 72-6443,
19 prior to its repeal;

20 (B) the amount directly attributable to the cost of living weighting as
21 determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6450,
22 prior to its repeal;

23 (C) the amount directly attributable to declining enrollment state aid
24 as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-
25 6452, prior to its repeal; and

26 (D) the amount directly attributable to virtual school state aid as
27 determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-3715,
28 and amendments thereto, plus;

29 (2) the amount of supplemental general state aid such school district
30 received for school year 2014-2015, if any, pursuant to K.S.A. 72-6434,
31 prior to its repeal, as prorated in accordance with K.S.A. 72-6434, prior to
32 its repeal, plus;

33 (3) the amount of capital outlay state aid such school district received
34 for school year 2014-2015, if any, pursuant to K.S.A. 2014 Supp. 72-8814,
35 prior to its repeal, plus;

36 (4) (A) an amount that is directly attributable to the proceeds of the
37 tax levied by the school district pursuant to section 14, and amendments
38 thereto, provided, the school district has levied such tax;

39 (B) an amount that is directly attributable to the proceeds of the tax
40 levied by the school district pursuant to section 15, and amendments
41 thereto, provided, the school district has levied such tax;

42 (C) an amount that is directly attributable to the proceeds of the tax
43 levied by the school district pursuant to section 16, and amendments

1 thereto, provided, the school district has levied such tax, plus;

2 (5) the amount of virtual school state aid such school district is to
3 receive under K.S.A. 2014 Supp. 72-3715, and amendments thereto, plus;

4 (6) an amount certified by the board of trustees of the Kansas public
5 employees retirement system which is equal to the participating employer's
6 obligation of such school district to the system, less;

7 (7) an amount equal to 0.4% of the sum of subsections (a)(1) through
8 (a)(6).

9 (b) For any school district whose school financing sources exceeded
10 its state financial aid for school year 2014-2015 as calculated under the
11 school district finance and quality performance act, prior to its repeal, the
12 amount such school district is entitled to receive under subsection (a)(1)
13 shall be the proceeds of the tax levied by the school district pursuant to
14 section 11, and amendments thereto, less the difference between such
15 school district's school financing sources and its state financial aid for
16 school year 2014-2015 as calculated under the school district finance and
17 quality performance act, prior to its repeal.

18 (c) For any school district formed by consolidation in accordance
19 with article 87 of chapter 72 of the Kansas Statutes Annotated, and
20 amendments thereto, prior to the effective date of this act, and whose state
21 financial aid for school year 2014-2015 was determined under K.S.A. 72-
22 6445a, prior to its repeal, the amount of general state aid for such school
23 district determined under subsection (a)(1) shall be determined as if such
24 school district was not subject to K.S.A. 72-6445a, prior to its repeal, for
25 school year 2014-2015.

26 (d) For any school district that consolidated in accordance with article
27 87 of chapter 72 of the Kansas Statutes Annotated, and amendments
28 thereto, and such consolidation becomes effective on or after July 1, 2015,
29 the amount of general state aid for such school district determined under
30 subsection (a)(1) shall be the sum of the general state aid each of the
31 former school districts would have received under subsection (a)(1).

32 (e) (1) For any school district that was entitled to receive school
33 facilities weighting for school year 2014-2015 under K.S.A. 72-6415b,
34 prior to its repeal, and which would not have been eligible to receive such
35 weighting for school year 2015-2016 under K.S.A. 72-6415b, prior to its
36 repeal, an amount directly attributable to the school facilities weighting as
37 determined for school year 2014-2015 under K.S.A. 72-6415, prior to its
38 repeal, for such school district shall be subtracted from the amount of
39 general state aid for such school district determined under subsection (a)
40 (1).

41 (2) For any school district which would have been eligible to receive
42 school facilities weighting for school year 2015-2016 under K.S.A. 72-
43 6415b, prior to its repeal, but which did not receive such weighting for

1 school year 2014-2015, an amount directly attributable to the school
2 facilities weighting as would have been determined under K.S.A. 72-6415,
3 prior to its repeal, for school year 2015-2016 shall be added to the amount
4 of general state aid for such school district determined under subsection (a)
5 (1).

6 (f) The general state aid for each school district shall be disbursed in
7 accordance with appropriation acts. In the event the appropriation for
8 general state aid exceeds the amount determined under subsection (a) for
9 any school year, then the state board shall disburse such excess amount to
10 each school district in proportion to such school district's enrollment.

11 (g) The provisions of this section shall be effective from and after
12 July 1, 2015.

13 New Sec. 7. (a) The distribution of general state aid determined
14 pursuant to section 6, and amendments thereto, shall be made in
15 accordance with appropriation acts each year as provided in this section.

16 (b) (1) In the months of July through May of each school year, the
17 state board shall determine the amount of general state aid which will be
18 required by each district to maintain operations in each such month. In
19 making such determination, the state board shall take into consideration
20 the district's access to school financing sources and the obligations of the
21 general fund which must be satisfied during the month. The amount
22 determined by the state board under this provision is the amount of general
23 state aid which will be distributed to the district in the months of July
24 through May;

25 (2) in the month of June of each school year, subject to the provisions
26 of subsection (d), payment shall be made of the full amount of the general
27 state aid entitlement determined for the school year, less the sum of the
28 monthly payments made in the months of July through May.

29 (c) The state board of education shall prescribe the dates upon which
30 the distribution of payments of general state aid to school districts shall be
31 due. Payments of general state aid shall be distributed to districts once
32 each month on the dates prescribed by the state board. The state board
33 shall certify to the director of accounts and reports the amount due as
34 general state aid to each district in each of the months of July through
35 June. Such certification, and the amount of general state aid payable from
36 the state general fund, shall be approved by the director of the budget. The
37 director of accounts and reports shall draw warrants on the state treasurer
38 payable to the district treasurer of each district entitled to payment of
39 general state aid, pursuant to vouchers approved by the state board. Upon
40 receipt of such warrant, each district treasurer shall deposit the amount of
41 general state aid in the general fund.

42 (d) If any amount of general state aid that is due to be paid during the
43 month of June of a school year pursuant to the other provisions of this

1 section is not paid on or before June 30 of such school year, then such
2 payment shall be paid on or after the ensuing July 1, as soon as moneys are
3 available therefor. Any payment of general state aid that is due to be paid
4 during the month of June of a school year and that is paid to school
5 districts on or after the ensuing July 1 shall be recorded and accounted for
6 by school districts as a receipt for the school year ending on the preceding
7 June 30.

8 (e) The provisions of this section shall be effective from and after
9 July 1, 2015.

10 New Sec. 8. (a) In the event any district is paid more than it is entitled
11 to receive under any distribution made under the provisions of sections 4
12 through 22, and amendments thereto, or under any statute repealed by this
13 act, the state board shall notify the district of the amount of such
14 overpayment, and such district shall remit the same to the state board. The
15 state board shall remit any moneys so received to the state treasurer in
16 accordance with the provisions of K.S.A. 75-4215, and amendments
17 thereto. Upon receipt of each such remittance, the state treasurer shall
18 deposit the entire amount in the state treasury to the credit of the state
19 school district finance fund. If any district fails so to remit, the state board
20 shall deduct the excess amounts so paid from future payments becoming
21 due to the district. In the event any district is paid less than the amount to
22 which it is entitled under any distribution made under the provisions of
23 sections 4 through 22, and amendments thereto, the state board shall pay
24 the additional amount due at any time within the school year in which the
25 underpayment was made or within 60 days after the end of such school
26 year.

27 (b) The provisions of this section shall be effective from and after
28 July 1, 2015.

29 New Sec. 9. (a) On or before October 10 of each school year, the
30 clerk or superintendent of each district shall certify under oath to the state
31 board a report showing the total enrollment of the district by grades
32 maintained in the schools of the district and such other reports as the state
33 board may require. Upon receipt of such report, the state board shall
34 examine the report, and if the state board finds any errors in any such
35 report, the state board shall consult with the district officer furnishing the
36 report and make such corrections in the report as are necessary. One of
37 such district officers shall also certify to the state board, on or before
38 August 25 of each year, a copy of the budget adopted by the district.

39 (b) The provisions of this section shall be effective from and after
40 July 1, 2015.

41 New Sec. 10. (a) The state school district finance fund, established by
42 K.S.A. 1991 Supp. 72-7081, prior to its repeal, is hereby continued in
43 existence and shall consist of: (1) All moneys credited to such fund under

1 K.S.A. 72-6418, 72-6431, 72-6441 and K.S.A. 2014 Supp. 72-6449 and
2 72-6451, prior to their repeal; and (2) all amounts transferred to such fund
3 pursuant to the provisions of sections 4 through 22, and amendments
4 thereto.

5 (b) The state school district finance fund shall be used for the purpose
6 of school district finance and for no other governmental purpose. It is the
7 intent of the legislature that the fund shall remain intact and inviolate for
8 such purpose, and moneys in the fund shall not be subject to the provisions
9 of K.S.A. 75-3722, 75-3725a and 75-3726a, and amendments thereto.

10 (c) Amounts in the state school district finance fund shall be allocated
11 and distributed to school districts as a portion of general state aid
12 entitlements provided for under section 6, and amendments thereto.

13 (d) The provisions of this section shall be effective from and after
14 July 1, 2015.

15 New Sec. 11. (a) The board of education of each school district shall
16 levy an ad valorem tax upon the taxable tangible property of the district at
17 a rate of 20 mills in school year 2015-2016 and school year 2016-2017 for
18 the purpose of:

19 (1) Paying a portion of the costs of operating and maintaining public
20 schools in partial fulfillment of the constitutional obligation of the
21 legislature to finance the educational interests of the state; and

22 (2) with respect to any redevelopment district established prior to July
23 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a
24 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 of
26 redevelopment projects upon property located within the district.

27 (b) Except for that portion of the proceeds used for the purpose
28 specified in subsection (a)(2), the proceeds from the tax levied by a school
29 district under authority of this section shall be remitted to the state
30 treasurer in accordance with the provisions of K.S.A. 75-4215, and
31 amendments thereto. Upon receipt of each such remittance, the state
32 treasurer shall deposit the entire amount in the state treasury and shall
33 credit the same to the state school finance fund.

34 (c) All moneys remitted to the state treasurer pursuant to subsection
35 (b) shall be used for paying a portion of the costs of operating and
36 maintaining public schools in partial fulfillment of the constitutional
37 obligation of the legislature to finance the educational interests of the state.

38 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a
39 or 79-1964b, and amendments thereto.

40 (e) The provisions of this section shall be effective from and after
41 July 1, 2015.

42 New Sec. 12. (a) For school year 2015-2016 and each school year
43 thereafter, the board of any school district may adopt a local option budget

1 which does not exceed the greater of: (1) The local option budget adopted
2 by such school district for school year 2014-2015 pursuant to K.S.A. 72-
3 6433, prior to its repeal; or (2) the local option budget such school district
4 would have adopted for school year 2015-2016 pursuant to K.S.A. 72-
5 6433, prior to its repeal.

6 (b) Except as provided by subsection (e), the adoption of a resolution
7 pursuant to this subsection shall require a majority vote of the members of
8 the board. Such resolution shall be effective upon adoption and shall
9 require no other procedure, authorization or approval.

10 (c) Unless specifically stated otherwise in the resolution, the authority
11 to adopt a local option budget shall be continuous and permanent. The
12 board of any school district that has adopted a local option budget in a
13 prior school year may choose not to adopt such a budget or may adopt a
14 budget in an amount less than the amount authorized. If the board of any
15 school district whose authority to adopt a local option budget is not
16 continuous and permanent refrains from adopting a local option budget,
17 the authority of such district to adopt a local option budget shall not be
18 extended by such refrainment beyond the period specified in the resolution
19 authorizing adoption of such budget.

20 (d) The board of any district may initiate procedures to renew the
21 authority to adopt a local option budget at any time during a school year
22 after the tax levied pursuant to section 13, and amendments thereto, is
23 certified to the county clerk under any existing authorization.

24 (e) The board of any school district that has adopted a local option
25 budget prior to July 1, 2015, under a resolution which authorized the
26 adoption of such budget in accordance with the provisions of K.S.A. 72-
27 6433, prior to its repeal, may continue to operate under such resolution for
28 the period of time specified in the resolution or may abandon the
29 resolution and operate under the provisions of this section. Any such
30 school district shall operate under the provisions of this section after the
31 period of time specified in the resolution has expired.

32 (f) Any resolution adopted pursuant to this section may revoke or
33 repeal any resolution previously adopted by the board. If the resolution
34 does not revoke or repeal previously adopted resolutions, all resolutions
35 which are in effect shall expire on the same date. The maximum amount of
36 the local option budget of a school district under all resolutions in effect
37 shall not exceed the limitation set forth in subsection (a) in any school
38 year.

39 (g) The provisions of this section shall be effective from and after
40 July 1, 2015.

41 New Sec. 13. (a) For school year 2015-2016 and each school year
42 thereafter, the board of each school district that has adopted a local option
43 budget may levy an ad valorem tax on the taxable tangible property of the

1 district for the purpose of:

2 (1) Financing that portion of the school district's local option budget
3 which is not financed from any other source provided by law; and

4 (2) paying a portion of the principal and interest on bonds issued by
5 cities under authority of K.S.A. 12-1774, and amendments thereto, for the
6 financing of redevelopment projects upon property located within the
7 district.

8 (b) Except the proceeds of such tax levied for the purpose specified in
9 subsection (a)(2), the proceeds from the tax levied by a school district
10 under authority of this section shall be deposited in the general fund of the
11 district.

12 (c) No school district shall proceed under K.S.A. 79-1964, 79-1964a
13 or 79-1964b, and amendments thereto.

14 (d) The provisions of this section shall be effective from and after
15 July 1, 2015.

16 New Sec. 14. (a) The board of any school district to which the
17 provisions of this subsection apply may levy an ad valorem tax on the
18 taxable tangible property of the school district for school years 2015-2016
19 and 2016-2017 in an amount not to exceed the amount authorized by the
20 state court of tax appeals for school year 2014-2015 pursuant to K.S.A.
21 2014 Supp. 72-6451, prior to its repeal, for the purpose set forth in K.S.A.
22 2014 Supp. 72-6451, prior to its repeal. The provisions of this subsection
23 apply to any school district that imposed a levy pursuant to K.S.A. 2014
24 Supp. 72-6451, prior to its repeal, for school year 2014-2015.

25 (b) The board of education of any school district which would have
26 been eligible to levy an ad valorem tax pursuant to K.S.A. 2014 Supp. 72-
27 6451, prior to its repeal, for school year 2015-2016 or 2016-2017, may
28 levy an ad valorem tax on the taxable tangible property of the school
29 district each year for a period of time not to exceed two years in an amount
30 not to exceed the amount authorized by the state board of tax appeals
31 under this subsection for the purpose of financing the costs incurred by the
32 school district directly attributable to the school district's declining
33 enrollment. The state board of tax appeals may authorize the school district
34 to make a levy which will produce an amount that is not greater than the
35 amount of revenues lost as a result of the declining enrollment of the
36 school district. Such amount shall not exceed 5% of the general fund
37 budget of the school district in the school year in which the school district
38 applies to the state board of tax appeals for authority to make a levy
39 pursuant to this section.

40 (c) The state board of tax appeals shall certify to the state board the
41 amount authorized to be produced by the levy of a tax under this section.
42 The state board shall prescribe guidelines for the data that school districts
43 shall include in cases before the state board of tax appeals pursuant to this

1 section. The state board shall provide to the state board of tax appeals such
2 school data and information requested by the state board of tax appeals
3 and any other information deemed necessary by the state board.

4 (d) The proceeds from any tax levied by a school district under
5 authority of this section shall be remitted to the state treasurer in
6 accordance with the provisions of K.S.A. 75-4215, and amendments
7 thereto. Upon receipt of each such remittance, the state treasurer shall
8 deposit the entire amount in the state treasury and shall credit the same to
9 the state school finance fund. All moneys remitted to the state treasurer
10 pursuant to this subsection shall be used for paying a portion of the costs
11 of operating and maintaining public schools in partial fulfillment of the
12 constitutional obligation of the legislature to finance the educational
13 interests of the state.

14 (e) The provisions of this section shall be effective from and after
15 July 1, 2015.

16 New Sec. 15. (a) The board of any school district to which the
17 provisions of this subsection apply may levy an ad valorem tax on the
18 taxable tangible property of the school district for school years 2015-2016
19 and 2016-2017 in an amount not to exceed the amount authorized by the
20 state court of tax appeals for school year 2014-2015 pursuant to K.S.A. 72-
21 6441, prior to its repeal, for the purpose set forth in K.S.A. 72-6441, prior
22 to its repeal. The provisions of this subsection apply to any school district
23 that imposed a levy pursuant to K.S.A. 72-6441, prior to its repeal, for
24 school year 2014-2015.

25 (b) The board of any school district which would have been eligible
26 to levy an ad valorem tax pursuant to K.S.A. 2014 Supp. 72-6441, prior to
27 its repeal, for school year 2015-2016 or 2016-2017, may levy an ad
28 valorem tax on the taxable tangible property of the school district each
29 year for a period of time not to exceed two years in an amount not to
30 exceed the amount authorized by the state board of tax appeals under this
31 subsection for the purpose of financing the costs incurred by the school
32 district that are directly attributable to ancillary school facilities. The state
33 board of tax appeals may authorize the school district to make a levy
34 which will produce an amount that is not greater than the difference
35 between the amount of costs directly attributable to commencing operation
36 of one or more new school facilities and the amount that is financed from
37 any other source provided by law for such purpose.

38 (c) The state board of tax appeals shall certify to the state board of
39 education the amount authorized to be produced by the levy of a tax under
40 subsection (a). The state board of tax appeals may adopt rules and
41 regulations necessary to effectuate the provisions of this section, including
42 rules and regulations relating to the evidence required in support of a
43 school district's claim that the costs attributable to commencing operation

1 of one or more new school facilities are in excess of the amount that is
2 financed from any other source provided by law for such purpose.

3 (d) The board of any school district that has levied an ad valorem tax
4 on the taxable tangible property of the school district each year for a
5 period of two years under authority of subsection (b) may continue to levy
6 such tax under authority of this subsection each year for an additional
7 period of time not to exceed six years in an amount not to exceed the
8 amount computed by the state board of education as provided in this
9 subsection if the board of education of the school district determines that
10 the costs attributable to commencing operation of one or more new school
11 facilities are significantly greater than the costs attributable to the
12 operation of other school facilities in the school district. The tax authorized
13 under this subsection may be levied at a rate which will produce an
14 amount that is not greater than the amount computed by the state board of
15 education as provided in this subsection. In computing such amount, the
16 state board shall:

17 (1) Determine the amount produced by the tax levied by the school
18 district under authority of subsection (b) in the second year for which such
19 tax was levied;

20 (2) compute 90% of the amount of the sum obtained under subsection
21 (d)(1), which computed amount is the amount the school district may levy
22 in the first year of the six-year period for which the school district may
23 levy a tax under authority of this subsection;

24 (3) compute 75% of the amount of the sum obtained under subsection
25 (d)(1), which computed amount is the amount the school district may levy
26 in the second year of the six-year period for which the school district may
27 levy a tax under authority of this subsection;

28 (4) compute 60% of the amount of the sum obtained under subsection
29 (d)(1), which computed amount is the amount the school district may levy
30 in the third year of the six-year period for which the school district may
31 levy a tax under authority of this subsection;

32 (5) compute 45% of the amount of the sum obtained under subsection
33 (d)(1), which computed amount is the amount the school district may levy
34 in the fourth year of the six-year period for which the school district may
35 levy a tax under authority of this subsection;

36 (6) compute 30% of the amount of the sum obtained under subsection
37 (d)(1), which computed amount is the amount the school district may levy
38 in the fifth year of the six-year period for which the school district may
39 levy a tax under authority of this subsection; and

40 (7) compute 15% of the amount of the sum obtained under subsection
41 (d)(1), which computed amount is the amount the school district may levy
42 in the sixth year of the six-year period for which the school district may
43 levy a tax under authority of this subsection.

1 (e) The proceeds from any tax levied by a school district under
2 authority of this section shall be remitted to the state treasurer in
3 accordance with the provisions of K.S.A. 75-4215, and amendments
4 thereto. Upon receipt of each such remittance, the state treasurer shall
5 deposit the entire amount in the state treasury and shall credit the same to
6 the state school finance fund. All moneys remitted to the state treasurer
7 pursuant to this subsection shall be used for paying a portion of the costs
8 of operating and maintaining public schools in partial fulfillment of the
9 constitutional obligation of the legislature to finance the educational
10 interests of the state.

11 (f) The provisions of this section shall be effective from and after July
12 1, 2015.

13 New Sec. 16. (a) The board of education of any school district to
14 which the provisions of this subsection apply may levy a tax on the taxable
15 tangible property within the school district for school years 2015-2016 and
16 2016-2017 in an amount not to exceed the amount authorized for school
17 year 2014-2015 pursuant to K.S.A. 2014 Supp. 72-6449, prior to its repeal,
18 for the purpose set forth in K.S.A. 2014 Supp. 72-6449, prior to its repeal.
19 The provisions of this subsection apply to any school district that imposed
20 a levy pursuant to K.S.A. 2014 Supp. 72-6449, prior to its repeal, for
21 school year 2014-2015.

22 (b) The board of education of any school district which would have
23 been eligible to levy an ad valorem tax pursuant to K.S.A. 2014 Supp. 72-
24 6449, prior to its repeal, for school year 2015-2016 or 2016-2017, may
25 levy a tax on the taxable tangible property within the school district for the
26 purpose of financing the costs incurred by the school district that are
27 attributable directly to the cost of paying cost-of-living salaries and wages
28 in an amount not to exceed the amount such school district would have
29 been authorized to levy under K.S.A. 2014 Supp. 72-6449, prior to its
30 repeal.

31 (c) No tax may be levied under this section unless the board of
32 education adopts a resolution authorizing such a tax levy and publishes the
33 resolution at least once in a newspaper having general circulation in the
34 school district. The resolution shall be published in substantial compliance
35 with the following form:

36 Unified School District No. _____,

37 _____ County, Kansas.

38 RESOLUTION

39 Be It Resolved that:

40 The board of education of the above-named school district shall be
41 authorized to levy an ad valorem tax in an amount not to exceed the
42 amount necessary to finance the costs attributable directly to the cost of
43 paying cost-of-living salaries and wages. The ad valorem tax authorized by

1 this resolution may be levied unless a petition in opposition to the same,
2 signed by not less than 5% of the qualified electors of the school district, is
3 filed with the county election officer of the home county of the school
4 district within 30 days after the publication of this resolution. If a petition
5 is filed, the county election officer shall submit the question of whether the
6 levy of such a tax shall be authorized in accordance with the provisions of
7 this resolution to the electors of the school district at the next general
8 election of the school district, as is specified by the board of education of
9 the school district.

10 CERTIFICATE

11 This is to certify that the above resolution was duly adopted by the
12 board of education of Unified School District No. _____,
13 County, Kansas, on the ____ day of _____, (year) ____.

14 _____
15 Clerk of the board of education.

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

31 (d) The proceeds from any tax levied by a school district under
32 authority of this section shall be remitted to the state treasurer in
33 accordance with the provisions of K.S.A. 75-4215, and amendments
34 thereto. Upon receipt of each such remittance, the state treasurer shall
35 deposit the entire amount in the state treasury and shall credit the same to
36 the state school finance fund. All moneys remitted to the state treasurer
37 pursuant to this subsection shall be used for paying a portion of the costs
38 of operating and maintaining public schools in partial fulfillment of the
39 constitutional obligation of the legislature to finance the educational
40 interests of the state.

41 (e) The provisions of this section shall be effective from and after
42 July 1, 2015.

43 New Sec. 17. (a) Each school district may submit an application to

1 the state finance council for approval of extraordinary need state aid. Such
2 application shall be submitted in such form and manner as prescribed by
3 the state finance council, and shall include a description of the
4 extraordinary need of the school district that is the basis for the
5 application.

6 (b) The state finance council shall review all submitted applications
7 and approve or deny such application based on whether the applicant
8 school district has demonstrated extraordinary need. As part of its review
9 of an application, the state finance council may conduct a hearing and
10 provide the applicant school district an opportunity to present testimony as
11 to such school district's extraordinary need. In determining whether a
12 school district has demonstrated extraordinary need, the state finance
13 council shall consider: (1) Any extraordinary increase in enrollment of the
14 applicant school district for the current school year; (2) any extraordinary
15 decrease in the assessed valuation of the applicant school district for the
16 current school year; and (3) any other unforeseen acts or circumstances
17 which substantially impact the applicant school district's general fund
18 budget for the current school year.

19 (c) If the state finance council approves an application it shall certify
20 to the state board of education that such application was approved and the
21 amount of extraordinary need state aid to be disbursed to the applicant
22 school district from the school district extraordinary need fund. In
23 approving any application for extraordinary need state aid, the state
24 finance council may approve an amount of extraordinary need state aid
25 that is less than the amount the school district requested in the application.
26 If the state finance council denies an application, then within 15 days of
27 such denial it shall send written notice of such denial to the superintendent
28 of such school district. The decision of the state finance council shall be
29 final.

30 (d) There is hereby established in the state treasury the school district
31 extraordinary need fund which shall be administered by the state
32 department of education. All expenditures from the school district
33 extraordinary need fund shall be used for the disbursement of
34 extraordinary need state aid as approved by the state finance council under
35 this section. All expenditures from the school district extraordinary need
36 fund shall be made in accordance with appropriation acts upon warrants of
37 the director of accounts and reports issued pursuant to vouchers approved
38 by the state board of education, or the designee of the state board of
39 education. At the end of each fiscal year, the director of accounts and
40 reports shall transfer to the state general fund any moneys in the school
41 district extraordinary need fund on each such date in excess of the amount
42 required to pay all amounts of extraordinary need state aid approved by the
43 state finance council for the current school year.

1 (e) For school year 2015-2016, and each school year thereafter, the
2 state board of education shall certify to the director of accounts and reports
3 an amount equal to the aggregate of the amount determined under section
4 6(a)(6), and amendments thereto, for all school districts. Upon receipt of
5 such certification, the director shall transfer the certified amount from the
6 state general fund to the school district extraordinary need fund. All
7 transfers made in accordance with the provisions of this subsection shall
8 be considered to be demand transfers from the state general fund.

9 New Sec. 18. (a) Any fund established in a school district pursuant to
10 K.S.A. 72-6409, 72-6420 through 72-6424 or K.S.A. 2014 Supp. 72-6414a
11 or 72-6414b, and amendments thereto, prior to their repeal, shall continue
12 in existence in such school district, subject to the provisions of sections 4
13 through 22, and amendments thereto.

14 (b) The provisions of this section shall be effective from and after
15 July 1, 2015.

16 New Sec. 19. (a) Except for the bond and interest fund, the board of
17 any school district may transfer moneys from the general fund to any other
18 fund of the school district in any school year. Except for the bond and
19 interest fund, special education fund and special retirement contributions
20 fund, the board of any school district may transfer moneys from any fund
21 of the school district to the general fund of the school district.

22 (b) The board of any school district may transfer moneys from any
23 other fund to the special education fund or special retirement contributions
24 fund of the school district, but no transfers shall be authorized from the
25 bond and interest fund, special education fund or special retirement
26 contributions fund. Moneys in the bond and interest fund, special
27 education fund and special retirement contributions fund shall only be
28 expended for such purposes as permitted by law.

29 (c) The aggregate amount of money transferred pursuant to this
30 section from the capital outlay fund of a school district to the general fund
31 of the school district, or to any other fund of the school district for any
32 school year shall not exceed the aggregate amount of money held in the
33 capital outlay fund that is not directly attributable to any tax levied under
34 the authority of K.S.A. 72-8801, and amendments thereto.

35 (d) The provisions of this section shall be effective from and after
36 July 1, 2015.

37 New Sec. 20. (a) In order to accomplish the mission for Kansas
38 education, the state board of education shall design and adopt a school
39 performance accreditation system based upon improvement in
40 performance that reflects high academic standards and is measurable.

41 (b) The state board shall establish curriculum standards which reflect
42 high academic standards for the core academic areas of mathematics,
43 science, reading, writing and social studies. The curriculum standards shall

1 be reviewed at least every seven years. Nothing in this subsection shall be
2 construed in any manner so as to impinge upon any district's authority to
3 determine its own curriculum.

4 (c) The state board shall provide for statewide assessments in the core
5 academic areas of mathematics, science, reading, writing and social
6 studies. The board shall ensure compatibility between the statewide
7 assessments and the curriculum standards established pursuant to
8 subsection (b). Such assessments shall be administered at three grade
9 levels, as determined by the board. The state board shall determine
10 performance levels on the statewide assessments, the achievement of
11 which represents high academic standards in the academic area at the
12 grade level to which the assessment applies. The state board should specify
13 high academic standards both for individual performance and school
14 performance on the assessments.

15 (d) Each school in every district shall establish a school site council
16 composed of the principal and representatives of teachers and other school
17 personnel, parents of pupils attending the school, the business community,
18 and other community groups. School site councils shall be responsible for
19 providing advice and counsel in evaluating state, school district, and
20 school site performance goals and objectives and in determining the
21 methods that should be employed at the school site to meet these goals and
22 objectives. Site councils may make recommendations and proposals to the
23 school board regarding budgetary items and school district matters,
24 including, but not limited to, identifying and implementing the best
25 practices for developing efficient and effective administrative and
26 management functions. Site councils also may help school boards analyze
27 the unique environment of schools, enhance the efficiency and maximize
28 limited resources, including outsourcing arrangements and cooperative
29 opportunities as a means to address limited budgets.

30 (e) Whenever the state board of education determines that a school
31 has failed either to meet the accreditation requirements established by
32 rules and regulations or standards adopted by the state board or provide the
33 curriculum required by state law, the state board shall so notify the school
34 district in which the school is located. Such notice shall specify the
35 accreditation requirements that the school has failed to meet and the
36 curriculum that the school has failed to provide. Upon receipt of such
37 notice, the board of education of such school district is encouraged to
38 reallocate the resources of the school district to remedy all deficiencies
39 identified by the state board. When making such reallocation, the board of
40 education shall take into consideration the resource strategies of highly
41 resource-efficient districts as identified in phase III of the Kansas
42 education resource management study conducted by Standard and Poor's
43 (March 2006).

1 (f) The provisions of this section shall be effective from and after July
2 1, 2015.

3 New Sec. 21. (a) The state board may adopt rules and regulations for
4 the administration of the provisions of the classroom learning assuring
5 student success act, section 4 et seq., and amendments thereto.

6 (b) The provisions of this section shall be effective from and after
7 July 1, 2015.

8 New Sec. 22. (a) The provisions of sections 4 through 22, and
9 amendments thereto, shall not be severable. If any provision of sections 4
10 through 22, and amendments thereto, is held to be invalid or
11 unconstitutional by court order, all provisions of sections 4 through 22, and
12 amendments thereto, shall be null and void.

13 (b) The provisions of this section shall be effective from and after
14 July 1, 2015.

15 Sec. 23. From and after July 1, 2015, K.S.A. 2014 Supp. 10-1116a is
16 hereby amended to read as follows: 10-1116a. The limitations on
17 expenditures imposed under the cash-basis law shall not apply to:

18 (a) Expenditures in excess of current revenues made for municipally
19 owned and operated utilities out of the fund of such utilities caused by, or
20 resulting from the meeting of, extraordinary emergencies including
21 drought emergencies. In such cases expenditures in excess of current
22 revenues may be made by declaring an extraordinary emergency by
23 resolution adopted by the governing body and such resolution shall be
24 published at least once in a newspaper of general circulation in such city.
25 Thereupon, such governing body may issue interest bearing no-fund
26 warrants on such utility fund in an amount, including outstanding
27 previously issued no-fund warrants, not to exceed 25% of the revenues
28 from sales of service of such utility for the preceding year. Such warrants
29 shall be redeemed within three years from date of issuance and shall bear
30 interest at a rate of not to exceed the maximum rate of interest prescribed
31 by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a
32 drought emergency, the governing body may issue such warrants for water
33 system improvement purposes in an amount not to exceed 50% of the
34 revenue received from the sale of water for the preceding year. Such
35 warrants shall be redeemed within five years from the date of issuance and
36 shall bear interest at a rate not to exceed the maximum rate of interest
37 prescribed by K.S.A. 10-1009, and amendments thereto.

38 (b) Expenditures in any month by school districts which are in excess
39 of current revenues if the deficit or shortage in revenues is caused by, or a
40 result of, the payment of state aid after the date prescribed for the payment
41 of state aid during such month under ~~K.S.A. 72-6417 or 72-6434~~ section 7,
42 and amendments thereto.

43 Sec. 24. From and after July 1, 2015, K.S.A. 12-1677 is hereby

1 amended to read as follows: 12-1677. (a) Except as otherwise required by
2 state or federal law, all moneys earned and collected from investments by
3 counties, area vocational-technical schools and quasi-municipal
4 corporations authorized in this act shall be credited to the general fund of
5 such county, area vocational-technical school or quasi-municipal
6 corporation by the treasurer thereof, and all moneys earned and collected
7 from investments by school districts authorized in this act shall be credited
8 ~~in accordance with the provisions of K.S.A. 72-6427, and amendments~~
9 ~~thereto to the general fund of the school district.~~

10 (b) The treasurer of each county, school district, area vocational-
11 technical school or quasi-municipal corporation shall maintain a complete
12 record of all investments authorized in this act and shall make a quarterly
13 written report of such record to the governing body of such county, school
14 district, area vocational-technical school or quasi-municipal corporation.

15 Sec. 25. From and after July 1, 2015, K.S.A. 2014 Supp. 12-1770a is
16 hereby amended to read as follows: 12-1770a. As used in this act, and
17 amendments thereto, the following words and phrases shall have the
18 following meanings unless a different meaning clearly appears from the
19 content:

20 (a) "Auto race track facility" means: (1) An auto race track facility
21 and facilities directly related and necessary to the operation of an auto race
22 track facility, including, but not limited to, grandstands, suites and viewing
23 areas, concessions, souvenir facilities, catering facilities, visitor and retail
24 centers, signage and temporary hospitality facilities, but excluding (2)
25 hotels, motels, restaurants and retail facilities, not directly related to or
26 necessary to the operation of such facility.

27 (b) "Base year assessed valuation" means the assessed valuation of all
28 real property within the boundaries of a redevelopment district on the date
29 the redevelopment district was established.

30 (c) "Blighted area" means an area which:

31 (1) Because of the presence of a majority of the following factors,
32 substantially impairs or arrests the development and growth of the
33 municipality or constitutes an economic or social liability or is a menace to
34 the public health, safety, morals or welfare in its present condition and use:

- 35 (A) A substantial number of deteriorated or deteriorating structures;
36 (B) predominance of defective or inadequate street layout;
37 (C) unsanitary or unsafe conditions;
38 (D) deterioration of site improvements;
39 (E) tax or special assessment delinquency exceeding the fair market
40 value of the real property;

41 (F) defective or unusual conditions of title including but not limited
42 to cloudy or defective titles, multiple or unknown ownership interests to
43 the property;

- 1 (G) improper subdivision or obsolete platting or land uses;
- 2 (H) the existence of conditions which endanger life or property by
3 fire or other causes; or
- 4 (I) conditions which create economic obsolescence; or
- 5 (2) has been identified by any state or federal environmental agency
6 as being environmentally contaminated to an extent that requires a
7 remedial investigation; feasibility study and remediation or other similar
8 state or federal action; or
- 9 (3) a majority of the property is a 100-year floodplain area; or
- 10 (4) previously was found by resolution of the governing body to be a
11 slum or a blighted area under K.S.A. 17-4742 et seq., and amendments
12 thereto.
- 13 (d) "Conservation area" means any improved area comprising 15% or
14 less of the land area within the corporate limits of a city in which 50% or
15 more of the structures in the area have an age of 35 years or more, which
16 area is not yet blighted, but may become a blighted area due to the
17 existence of a combination of two or more of the following factors:
- 18 (1) Dilapidation, obsolescence or deterioration of the structures;
- 19 (2) illegal use of individual structures;
- 20 (3) the presence of structures below minimum code standards;
- 21 (4) building abandonment;
- 22 (5) excessive vacancies;
- 23 (6) overcrowding of structures and community facilities; or
- 24 (7) inadequate utilities and infrastructure.
- 25 (e) "De minimus" means an amount less than 15% of the land area
26 within a redevelopment district.
- 27 (f) "Developer" means any person, firm, corporation, partnership or
28 limited liability company, other than a city and other than an agency,
29 political subdivision or instrumentality of the state or a county when
30 relating to a bioscience development district.
- 31 (g) "Eligible area" means a blighted area, conservation area,
32 enterprise zone, intermodal transportation area, major tourism area or a
33 major commercial entertainment and tourism area or bioscience
34 development area.
- 35 (h) "Enterprise zone" means an area within a city that was designated
36 as an enterprise zone prior to July 1, 1992, pursuant to K.S.A. 12-17,107
37 through 12-17,113, and amendments thereto, prior to its repeal and the
38 conservation, development or redevelopment of the area is necessary to
39 promote the general and economic welfare of such city.
- 40 (i) "Environmental increment" means the increment determined
41 pursuant to ~~subsection (b) of~~ K.S.A. 12-1771a(b), and amendments
42 thereto.
- 43 (j) "Environmentally contaminated area" means an area of land

1 having contaminated groundwater or soil which is deemed
2 environmentally contaminated by the department of health and
3 environment or the United States environmental protection agency.

4 (k) (1) "Feasibility study" means:

5 (A) A study which shows whether a redevelopment project's or
6 bioscience development project's benefits and tax increment revenue and
7 other available revenues under ~~subsection (a)(1) of~~ K.S.A. 12-1774(a)(1),
8 and amendments thereto, are expected to exceed or be sufficient to pay for
9 the redevelopment or bioscience development project costs; and

10 (B) the effect, if any, the redevelopment project costs or bioscience
11 development project will have on any outstanding special obligation bonds
12 payable from the revenues described in ~~subsection (a)(1)(D) of~~ K.S.A. 12-
13 1774(a)(1)(D), and amendments thereto.

14 (2) For a redevelopment project or bioscience project financed by
15 bonds payable from revenues described in ~~subsection (a)(1)(D) of~~ K.S.A.
16 12-1774(a)(1)(D), and amendments thereto, the feasibility study must also
17 include:

18 (A) A statement of how the taxes obtained from the project will
19 contribute significantly to the economic development of the jurisdiction in
20 which the project is located;

21 (B) a statement concerning whether a portion of the local sales and
22 use taxes are pledged to other uses and are unavailable as revenue for the
23 redevelopment project. If a portion of local sales and use taxes is so
24 committed, the applicant shall describe the following:

25 (i) The percentage of sales and use taxes collected that are so
26 committed; and

27 (ii) the date or dates on which the local sales and use taxes pledged to
28 other uses can be pledged for repayment of special obligation bonds;

29 (C) an anticipated principal and interest payment schedule on the
30 bonds;

31 (D) following approval of the redevelopment plan, the feasibility
32 study shall be supplemented to include a copy of the minutes of the
33 governing body meeting or meetings of any city whose bonding authority
34 will be utilized in the project, evidencing that a redevelopment plan has
35 been created, discussed, and adopted by the city in a regularly scheduled
36 open public meeting; and

37 (E) the failure to include all information enumerated in this
38 subsection in the feasibility study for a redevelopment or bioscience
39 project shall not affect the validity of bonds issued pursuant to this act.

40 (l) "Major tourism area" means an area for which the secretary has
41 made a finding the capital improvements costing not less than
42 \$100,000,000 will be built in the state to construct an auto race track
43 facility.

1 (m) "Real property taxes" means all taxes levied on an ad valorem
2 basis upon land and improvements thereon, except that when relating to a
3 bioscience development district, as defined in this section, "real property
4 taxes" does not include property taxes levied for schools, pursuant to
5 ~~K.S.A. 72-6431~~ *section 11*, and amendments thereto.

6 (n) "Redevelopment project area" means an area designated by a city
7 within a redevelopment district or, if the redevelopment district is
8 established for an intermodal transportation area, an area designated by a
9 city within or outside of the redevelopment district.

10 (o) "Redevelopment project costs" means: (1) Those costs necessary
11 to implement a redevelopment project plan or a bioscience development
12 project plan, including costs incurred for:

- 13 (A) Acquisition of property within the redevelopment project area;
- 14 (B) payment of relocation assistance pursuant to a relocation
15 assistance plan as provided in K.S.A. 12-1777, and amendments thereto;
- 16 (C) site preparation including utility relocations;
- 17 (D) sanitary and storm sewers and lift stations;
- 18 (E) drainage conduits, channels, levees and river walk canal facilities;
- 19 (F) street grading, paving, graveling, macadamizing, curbing,
20 guttering and surfacing;
- 21 (G) street light fixtures, connection and facilities;
- 22 (H) underground gas, water, heating and electrical services and
23 connections located within the public right-of-way;
- 24 (I) sidewalks and pedestrian underpasses or overpasses;
- 25 (J) drives and driveway approaches located within the public right-of-
26 way;
- 27 (K) water mains and extensions;
- 28 (L) plazas and arcades;
- 29 (M) major multi-sport athletic complex;
- 30 (N) museum facility;
- 31 (O) parking facilities including multilevel parking facilities;
- 32 (P) landscaping and plantings, fountains, shelters, benches,
33 sculptures, lighting, decorations and similar amenities;
- 34 (Q) related expenses to redevelop and finance the redevelopment
35 project;
- 36 (R) for purposes of an incubator project, such costs shall also include
37 wet lab equipment including hoods, lab tables, heavy water equipment and
38 all such other equipment found to be necessary or appropriate for a
39 commercial incubator wet lab facility by the city in its resolution
40 establishing such redevelopment district or a bioscience development
41 district;
- 42 (S) costs for the acquisition of land for and the construction and
43 installation of publicly-owned infrastructure improvements which serve an

1 intermodal transportation area and are located outside of a redevelopment
2 district; and

3 (T) costs for infrastructure located outside the redevelopment district
4 but contiguous to any portion of the redevelopment district and such
5 infrastructure is necessary for the implementation of the redevelopment
6 plan as determined by the city.

7 (2) Redevelopment project costs shall not include: (A) Costs incurred
8 in connection with the construction of buildings or other structures to be
9 owned by or leased to a developer, however, the "redevelopment project
10 costs" shall include costs incurred in connection with the construction of
11 buildings or other structures to be owned or leased to a developer which
12 includes an auto race track facility or a multilevel parking facility.

13 (B) In addition, for a redevelopment project financed with special
14 obligation bonds payable from the revenues described in ~~subsection (a)(1)~~
15 ~~(D)~~ of K.S.A. 12-1774(a)(1)(D), and amendments thereto, redevelopment
16 project costs shall not include:

17 (i) Fees and commissions paid to developers, real estate agents,
18 financial advisors or any other consultants who represent the developers or
19 any other businesses considering locating in or located in a redevelopment
20 district;

21 (ii) salaries for local government employees;

22 (iii) moving expenses for employees of the businesses locating within
23 the redevelopment district;

24 (iv) property taxes for businesses that locate in the redevelopment
25 district;

26 (v) lobbying costs;

27 (vi) a bond origination fee charged by the city pursuant to K.S.A. 12-
28 1742, and amendments thereto;

29 (vii) any personal property, as defined in K.S.A. 79-102, and
30 amendments thereto; and

31 (viii) travel, entertainment and hospitality.

32 (p) "Redevelopment district" means the specific area declared to be
33 an eligible area in which the city may develop one or more redevelopment
34 projects.

35 (q) "Redevelopment district plan" or "district plan" means the
36 preliminary plan that identifies all of the proposed redevelopment project
37 areas and identifies in a general manner all of the buildings, facilities and
38 improvements in each that are proposed to be constructed or improved in
39 each redevelopment project area or, if the redevelopment district is
40 established for an intermodal transportation area, in or outside of the
41 redevelopment district.

42 (r) "Redevelopment project" means the approved project to
43 implement a project plan for the development of the established

1 redevelopment district.

2 (s) "Redevelopment project plan" means the plan adopted by a
3 municipality for the development of a redevelopment project or projects
4 which conforms with K.S.A. 12-1772, and amendments thereto, in a
5 redevelopment district.

6 (t) "Substantial change" means, as applicable, a change wherein the
7 proposed plan or plans differ substantially from the intended purpose for
8 which the district plan or project plan was approved.

9 (u) "Tax increment" means that amount of real property taxes
10 collected from real property located within the redevelopment district that
11 is in excess of the amount of real property taxes which is collected from
12 the base year assessed valuation.

13 (v) "Taxing subdivision" means the county, city, unified school
14 district and any other taxing subdivision levying real property taxes, the
15 territory or jurisdiction of which includes any currently existing or
16 subsequently created redevelopment district including a bioscience
17 development district.

18 (w) "River walk canal facilities" means a canal and related water
19 features which flows through a redevelopment district and facilities related
20 or contiguous thereto, including, but not limited to pedestrian walkways
21 and promenades, landscaping and parking facilities.

22 (x) "Major commercial entertainment and tourism area" may include,
23 but not be limited to, a major multi-sport athletic complex.

24 (y) "Major multi-sport athletic complex" means an athletic complex
25 that is utilized for the training of athletes, the practice of athletic teams, the
26 playing of athletic games or the hosting of events. Such project may
27 include playing fields, parking lots and other developments including
28 grandstands, suites and viewing areas, concessions, souvenir facilities,
29 catering facilities, visitor centers, signage and temporary hospitality
30 facilities, but excluding hotels, motels, restaurants and retail facilities, not
31 directly related to or necessary to the operation of such facility.

32 (z) "Bioscience" means the use of compositions, methods and
33 organisms in cellular and molecular research, development and
34 manufacturing processes for such diverse areas as pharmaceuticals,
35 medical therapeutics, medical diagnostics, medical devices, medical
36 instruments, biochemistry, microbiology, veterinary medicine, plant
37 biology, agriculture, industrial environmental and homeland security
38 applications of bioscience and future developments in the biosciences.
39 Bioscience includes biotechnology and life sciences.

40 (aa) "Bioscience development area" means an area that:

41 (1) Is or shall be owned, operated, or leased by, or otherwise under
42 the control of the Kansas bioscience authority;

43 (2) is or shall be used and maintained by a bioscience company; or

- 1 (3) includes a bioscience facility.
- 2 (bb) "Bioscience development district" means the specific area,
3 created under K.S.A. 12-1771, and amendments thereto, where one or
4 more bioscience development projects may be undertaken.
- 5 (cc) "Bioscience development project" means an approved project to
6 implement a project plan in a bioscience development district.
- 7 (dd) "Bioscience development project plan" means the plan adopted
8 by the authority for a bioscience development project pursuant to K.S.A.
9 12-1772, and amendments thereto, in a bioscience development district.
- 10 (ee) "Bioscience facility" means real property and all improvements
11 thereof used to conduct bioscience research, including, without limitation,
12 laboratory space, incubator space, office space and any and all facilities
13 directly related and necessary to the operation of a bioscience facility.
- 14 (ff) "Bioscience project area" means an area designated by the
15 authority within a bioscience development district.
- 16 (gg) "Biotechnology" means those fields focusing on technological
17 developments in such areas as molecular biology, genetic engineering,
18 genomics, proteomics, physiomics, nanotechnology, biodefense,
19 biocomputing, bioinformatics and future developments associated with
20 biotechnology.
- 21 (hh) "Board" means the board of directors of the Kansas bioscience
22 authority.
- 23 (ii) "Life sciences" means the areas of medical sciences,
24 pharmaceutical sciences, biological sciences, zoology, botany, horticulture,
25 ecology, toxicology, organic chemistry, physical chemistry, physiology and
26 any future advances associated with life sciences.
- 27 (jj) "Revenue increase" means that amount of real property taxes
28 collected from real property located within the bioscience development
29 district that is in excess of the amount of real property taxes which is
30 collected from the base year assessed valuation.
- 31 (kk) "Taxpayer" means a person, corporation, limited liability
32 company, S corporation, partnership, registered limited liability
33 partnership, foundation, association, nonprofit entity, sole proprietorship,
34 business trust, group or other entity that is subject to the Kansas income
35 tax act, K.S.A. 79-3201 et seq., and amendments thereto.
- 36 (ll) "Floodplain increment" means the increment determined pursuant
37 to ~~subsection (b) of~~ K.S.A. 2014 Supp. 12-1771e(b), and amendments
38 thereto.
- 39 (mm) "100-year floodplain area" means an area of land existing in a
40 100-year floodplain as determined by either an engineering study of a
41 Kansas certified engineer or by the United States federal emergency
42 management agency.
- 43 (nn) "Major motorsports complex" means a complex in Shawnee

1 county that is utilized for the hosting of competitions involving motor
2 vehicles, including, but not limited to, automobiles, motorcycles or other
3 self-propelled vehicles other than a motorized bicycle or motorized
4 wheelchair. Such project may include racetracks, all facilities directly
5 related and necessary to the operation of a motorsports complex,
6 including, but not limited to, parking lots, grandstands, suites and viewing
7 areas, concessions, souvenir facilities, catering facilities, visitor and retail
8 centers, signage and temporary hospitality facilities, but excluding hotels,
9 motels, restaurants and retail facilities not directly related to or necessary
10 to the operation of such facility.

11 (oo) "Intermodal transportation area" means an area of not less than
12 800 acres to be developed primarily to handle the transfer, storage and
13 distribution of freight through railway and trucking operations.

14 (pp) "Museum facility" means a separate newly-constructed museum
15 building and facilities directly related and necessary to the operation
16 thereof, including gift shops and restaurant facilities, but excluding hotels,
17 motels, restaurants and retail facilities not directly related to or necessary
18 to the operation of such facility. The museum facility shall be owned by
19 the state, a city, county, other political subdivision of the state or a non-
20 profit corporation, shall be managed by the state, a city, county, other
21 political subdivision of the state or a non-profit corporation and may not
22 be leased to any developer and shall not be located within any retail or
23 commercial building.

24 Sec. 26. From and after July 1, 2015, K.S.A. 12-1775a is hereby
25 amended to read as follows: 12-1775a. (a) Prior to December 31, 1996, the
26 governing body of each city which, pursuant to K.S.A. 12-1771, and
27 amendments thereto, has established a redevelopment district prior to July
28 1, 1996, shall certify to the director of accounts and reports the amount
29 equal to the amount of revenue realized from ad valorem taxes imposed
30 pursuant to ~~K.S.A. 72-6431~~ *section 11*, and amendments thereto, within
31 such redevelopment district. Prior to February 1, 1997, and annually on
32 that date thereafter, the governing body of each such city shall certify to
33 the director of accounts and reports an amount equal to the amount by
34 which revenues realized from such ad valorem taxes imposed in such
35 redevelopment district are estimated to be reduced for the ensuing calendar
36 year due to legislative changes in the statewide school finance formula.
37 Prior to March 1 of each year, the director of accounts and reports shall
38 certify to the state treasurer each amount certified by the governing bodies
39 of cities under this section for the ensuing calendar year and shall transfer
40 from the state general fund to the city tax increment financing revenue
41 fund the aggregate of all amounts so certified. Prior to April 15 of each
42 year, the state treasurer shall pay from the city tax increment financing
43 revenue fund to each city certifying an amount to the director of accounts

1 and reports under this section for the ensuing calendar year the amount so
2 certified.

3 (b) There is hereby created the tax increment financing revenue
4 replacement fund which shall be administered by the state treasurer. All
5 expenditures from the tax increment financing revenue replacement fund
6 shall be made in accordance with appropriations acts upon warrants of the
7 director of accounts and reports issued pursuant to vouchers approved by
8 the state treasurer or a person or persons designated by the state treasurer.

9 Sec. 27. From and after July 1, 2015, K.S.A. 2014 Supp. 12-1776a is
10 hereby amended to read as follows: 12-1776a. (a) As used in this section:

11 (1) "School district" means any school district in which is located a
12 redevelopment district for which bonds have been issued pursuant to
13 K.S.A. 12-1770 et seq., and amendments thereto.

14 (2) "Base year assessed valuation," "redevelopment district" and
15 "redevelopment project" shall have the meanings ascribed thereto by
16 K.S.A. 12-1770a, and amendments thereto.

17 (b) No later than November 1 of each year, the county clerk of each
18 county shall certify to the state board of education the assessed valuation
19 of any school district located within a redevelopment district in such
20 county. For the purposes of this section and for determining the amount of
21 state aid for school districts under K.S.A. ~~72-6434~~ and 75-2319, and
22 amendments thereto, the base year assessed valuation of property within
23 the boundaries of a redevelopment district shall be used when determining
24 the assessed valuation of a school district until the bonds issued pursuant
25 to K.S.A. 12-1770 et seq., and amendments thereto, to finance
26 redevelopment projects in the redevelopment district have been retired.

27 Sec. 28. From and after July 1, 2015, K.S.A. 2014 Supp. 72-978 is
28 hereby amended to read as follows: 72-978. (a) Each year, the state board
29 of education shall determine the amount of state aid for the provision of
30 special education and related services each school district shall receive for
31 the ensuing school year. The amount of such state aid shall be computed
32 by the state board as provided in this section. The state board shall:

33 (1) Determine the total amount of general fund and local option
34 budgets of all school districts;

35 (2) subtract from the amount determined in ~~paragraph~~ subsection (a)
36 (1) the total amount attributable to assignment of transportation weighting,
37 program weighting, special education weighting and at-risk pupil
38 weighting, *as those weightings were calculated under the school district*
39 *finance and quality performance act, prior to its repeal*, to enrollment of
40 all school districts;

41 (3) divide the remainder obtained in ~~paragraph~~ subsection (a)(2) by
42 the total number of full-time equivalent pupils enrolled in all school
43 districts on September 20;

1 (4) determine the total full-time equivalent enrollment of exceptional
 2 children receiving special education and related services provided by all
 3 school districts;

4 (5) multiply the amount of the quotient obtained in ~~paragraph~~
 5 *subsection (a)(3)* by the full-time equivalent enrollment determined in
 6 ~~paragraph~~ *subsection (a)(4)*;

7 (6) determine the amount of federal funds received by all school
 8 districts for the provision of special education and related services;

9 (7) determine the amount of revenue received by all school districts
 10 rendered under contracts with the state institutions for the provisions of
 11 special education and related services by the state institution;

12 (8) add the amounts determined under ~~paragraphs~~ *subsections (a)(6)*
 13 and *(a)(7)* to the amount of the product obtained under ~~paragraph~~
 14 *subsection (a)(5)*;

15 (9) determine the total amount of expenditures of all school districts
 16 for the provision of special education and related services;

17 (10) subtract the amount of the sum obtained under ~~paragraph~~
 18 *subsection (a)(8)* from the amount determined under ~~paragraph~~ *subsection*
 19 *(a)(9)*; and

20 (11) multiply the remainder obtained under ~~paragraph~~ *subsection (a)*
 21 *(10)* by 92%.

22 The computed amount is the amount of state aid for the provision of
 23 special education and related services aid a school district is entitled to
 24 receive for the ensuing school year.

25 (b) Each school district shall be entitled to receive:

26 (1) Reimbursement for actual travel allowances paid to special
 27 teachers at not to exceed the rate specified under K.S.A. 75-3203, and
 28 amendments thereto, for each mile actually traveled during the school year
 29 in connection with duties in providing special education or related services
 30 for exceptional children; such reimbursement shall be computed by the
 31 state board by ascertaining the actual travel allowances paid to special
 32 teachers by the school district for the school year and shall be in an
 33 amount equal to 80% of such actual travel allowances;

34 (2) reimbursement in an amount equal to 80% of the actual travel
 35 expenses incurred for providing transportation for exceptional children to
 36 special education or related services; ~~such reimbursement shall not be paid~~
 37 ~~if such child has been counted in determining the transportation weighting~~
 38 ~~of the district under the provisions of the school district finance and~~
 39 ~~quality performance act;~~

40 (3) reimbursement in an amount equal to 80% of the actual expenses
 41 incurred for the maintenance of an exceptional child at some place other
 42 than the residence of such child for the purpose of providing special
 43 education or related services; such reimbursement shall not exceed \$600

1 per exceptional child per school year; and

2 (4) (A) except for those school districts entitled to receive
3 reimbursement under subsection (c) or (d), after subtracting the amounts of
4 reimbursement under ~~paragraphs~~ *subsections (a)(1), (a)(2) and (a)(3) of*
5 ~~subsection (a)~~ from the total amount appropriated for special education
6 and related services under this act, an amount which bears the same
7 proportion to the remaining amount appropriated as the number of full-
8 time equivalent special teachers who are qualified to provide special
9 education or related services to exceptional children and are employed by
10 the school district for approved special education or related services bears
11 to the total number of such qualified full-time equivalent special teachers
12 employed by all school districts for approved special education or related
13 services.

14 (B) Each special teacher who is qualified to assist in the provision of
15 special education or related services to exceptional children shall be
16 counted as $\frac{2}{5}$ full-time equivalent special teacher who is qualified to
17 provide special education or related services to exceptional children.

18 (C) For purposes of this ~~paragraph~~ *subsection (b)(4)*, a special
19 teacher, qualified to assist in the provision of special education and related
20 services to exceptional children, who assists in providing special education
21 and related services to exceptional children at either the state school for
22 the blind or the state school for the deaf and whose services are paid for by
23 a school district pursuant to K.S.A. 76-1006 or 76-1102, and amendments
24 thereto, shall be considered a special teacher of such school district.

25 (c) Each school district which has paid amounts for the provision of
26 special education and related services under an interlocal agreement shall
27 be entitled to receive reimbursement under subsection (b)(4). The amount
28 of such reimbursement for the district shall be the amount which bears the
29 same relation to the aggregate amount available for reimbursement for the
30 provision of special education and related services under the interlocal
31 agreement, as the amount paid by such district in the current school year
32 for provision of such special education and related services bears to the
33 aggregate of all amounts paid by all school districts in the current school
34 year who have entered into such interlocal agreement for provision of such
35 special education and related services.

36 (d) Each contracting school district which has paid amounts for the
37 provision of special education and related services as a member of a
38 cooperative shall be entitled to receive reimbursement under subsection (b)
39 (4). The amount of such reimbursement for the district shall be the amount
40 which bears the same relation to the aggregate amount available for
41 reimbursement for the provision of special education and related services
42 by the cooperative, as the amount paid by such district in the current
43 school year for provision of such special education and related services

1 bears to the aggregate of all amounts paid by all contracting school
 2 districts in the current school year by such cooperative for provision of
 3 such special education and related services.

4 (e) No time spent by a special teacher in connection with duties
 5 performed under a contract entered into by the Kansas juvenile
 6 correctional complex, the Atchison juvenile correctional facility, the
 7 Larned juvenile correctional facility, or the Topeka juvenile correctional
 8 facility and a school district for the provision of special education services
 9 by such state institution shall be counted in making computations under
 10 this section.

11 (f) *There is hereby established in every school district a fund which*
 12 *shall be called the special education fund, which fund shall consist of all*
 13 *moneys deposited therein or transferred thereto according to law.*
 14 *Notwithstanding any other provision of law, all moneys received by the*
 15 *school district from whatever source for special education shall be*
 16 *credited to the special education fund established by this section, except*
 17 *that: (1) Amounts of payments received by a school district under K.S.A.*
 18 *72-979, and amendments thereto, and amounts of grants, if any, received*
 19 *by a school district under K.S.A. 72-983, and amendments thereto, shall*
 20 *be deposited in the general fund of the district and transferred to the*
 21 *special education fund; and (2) moneys received by a school district*
 22 *pursuant to lawful agreements made under K.S.A. 72-968, and*
 23 *amendments thereto, shall be credited to the special fund established*
 24 *under the agreements.*

25 (g) *The expenses of a school district directly attributable to special*
 26 *education shall be paid from the special education fund and from special*
 27 *funds established under K.S.A. 72-968, and amendments thereto.*

28 (h) *Obligations of a school district pursuant to lawful agreements*
 29 *made under K.S.A. 72-968, and amendments thereto, shall be paid from*
 30 *the special education fund established by this section.*

31 Sec. 29. From and after July 1, 2015, K.S.A. 2014 Supp. 72-1046b is
 32 hereby amended to read as follows: 72-1046b. (a) As used in this section:

33 (1) "School district" means a school district organized and operating
 34 under the laws of this state and no part of which is located in Johnson
 35 county, Sedgwick county, Shawnee county or Wyandotte county.

36 (2) "Non-resident pupil" or "pupil" means a pupil who is enrolled and
 37 in attendance at a school located in a district in which such pupil is not a
 38 resident and who: (A) Lives 2¹/₂ or more miles from the attendance center
 39 the pupil would attend in the district in which the pupil resides and is not a
 40 resident of Johnson county, Sedgwick county, Shawnee county or
 41 Wyandotte county; or (B) is a member of the family of a pupil meeting the
 42 condition prescribed in subpart (A).

43 (3) "Member of the family" means a brother or sister of the whole or

1 half blood or by adoption, a stepbrother or stepsister, and a foster brother
2 or foster sister.

3 (b) The board of education of any school district may allow any pupil
4 who is not a resident of the district to enroll in and attend school in such
5 district. The board of education of such district may furnish or provide
6 transportation to any non-resident pupil who is enrolled in and attending
7 school in the district pursuant to this section. If the district agrees to
8 furnish or provide transportation to a non-resident pupil, such
9 transportation shall be furnished or provided until the end of the school
10 year. Prior to providing or furnishing transportation to a non-resident
11 pupil, the district shall notify the board of education of the district in
12 which the pupil resides that transportation will be furnished or provided.

13 (c) Pupils attending school in a school district in which the pupil does
14 not reside pursuant to this section shall be counted as regularly enrolled in
15 and attending school in the district where the pupil is enrolled for the
16 purpose of computations, ~~except computation of transportation weighting,~~
17 ~~under the school district finance and quality performance act~~ *the*
18 *classroom learning assuring student success act, section 4 et seq., and*
19 *amendments thereto*, and for the purposes of the statutory provisions
20 contained in article 83 of chapter 72 of the Kansas Statutes Annotated, and
21 amendments thereto. Such non-resident pupil shall not be charged for the
22 costs of attendance at school.

23 Sec. 30. From and after July 1, 2015, K.S.A. 2014 Supp. 72-1398 is
24 hereby amended to read as follows: 72-1398. (a) The national board for
25 professional teaching standards certification incentive program is hereby
26 established for the purpose of rewarding teachers who have attained
27 certification from the national board. Teachers who have attained
28 certification from the national board shall be issued a master teacher's
29 license by the state board of education. A master teacher's license shall be
30 valid for 10 years and renewable thereafter every 10 years through
31 compliance with continuing education and professional development
32 requirements prescribed by the state board. Teachers who have attained
33 certification from the national board and who are employed by a school
34 district shall be paid an incentive bonus in the amount of \$1,000 each
35 school year that the teacher remains employed by a school district and
36 retains a valid master teacher's license.

37 (b) The board of education of each school district employing one or
38 more national board certified teachers shall pay the incentive bonus to
39 each such teacher in each school year that the teacher retains eligibility for
40 such payment. Each board of education which has made payments of
41 incentive bonuses to national board certified teachers under this subsection
42 may file an application with the state board of education for state aid and
43 shall certify to the state board the amount of such payments. The

1 application and certification shall be on a form prescribed and furnished by
2 the state board, shall contain such information as the state board shall
3 require and shall be filed at the time specified by the state board.

4 (c) In each school year, each school district employing one or more
5 national board certified teachers is entitled to receive from appropriations
6 for the national board for professional teaching standards certification
7 incentive program an amount which is equal to the amount certified to the
8 state board of education in accordance with the provisions of subsection
9 (b). The state board shall certify to the director of accounts and reports the
10 amount due each school district. The director of accounts and reports shall
11 draw warrants on the state treasurer payable to the treasurer of each school
12 district entitled to payment under this section upon vouchers approved by
13 the state board.

14 (d) Moneys received by a board of education under this section shall
15 be deposited in the general fund of the school district and shall be
16 considered reimbursements to the district for the purpose of the ~~school~~
17 ~~district finance and quality performance act~~ *classroom learning assuring*
18 *student success act, section 4 et seq., and amendments thereto*, and may be
19 expended whether the same have been budgeted or not.

20 (e) The state board of education is authorized to provide scholarships
21 of \$1,100 each to teachers who are accepted to participate in the national
22 board for professional teaching standards program for initial certification.
23 The state board of education is authorized to provide scholarships of \$500
24 each to teachers who are accepted to participate in the national board for
25 professional teaching standards program for renewal of certification. Any
26 teacher who has been accepted to participate in such program may file an
27 application with the state board of education for a scholarship. The
28 application shall be on a form prescribed and furnished by the state board,
29 shall contain such information as the state board shall require and shall be
30 filed at the time specified by the state board.

31 (f) As used in this section, the term "school district" means any
32 school district organized and operating under the laws of this state.

33 Sec. 31. From and after July 1, 2015, K.S.A. 72-1414 is hereby
34 amended to read as follows: 72-1414. (a) On or before January 1, 2001,
35 the state board of education shall adopt rules and regulations for the
36 administration of mentor teacher programs and shall:

37 (1) Establish standards and criteria for evaluating and approving
38 mentor teacher programs and applications of school districts for grants;

39 (2) evaluate and approve mentor teacher programs;

40 (3) establish criteria for determination of exemplary teaching ability
41 of certificated teachers for qualification as mentor teachers;

42 (4) prescribe guidelines for the selection by boards of education of
43 mentor teachers and for the provision by boards of education of training

1 programs for mentor teachers;

2 (5) be responsible for awarding grants to school districts; and

3 (6) request of and receive from each school district which is awarded
4 a grant for maintenance of a mentor teacher program reports containing
5 information with regard to the effectiveness of the program.

6 (b) Subject to the availability of appropriations for mentor teacher
7 programs maintained by school districts, and within the limits of any such
8 appropriations, the state board of education shall determine the amount of
9 grants to be awarded school districts by multiplying an amount not to
10 exceed \$1,000 by the number of mentor teachers participating in the
11 program maintained by a school district. The product is the amount of the
12 grant to be awarded to the district. Upon receipt of a grant of state moneys
13 for maintenance of a mentor teacher program, the amount of the grant shall
14 be deposited in the general fund of the school district. Moneys deposited in
15 the general fund of a school district under this subsection shall be
16 considered reimbursements for the purpose of the ~~school district finance~~
17 ~~and quality performance act~~ *classroom learning assuring student success*
18 *act, section 4 et seq., and amendments thereto.* The full amount of the
19 grant shall be allocated among the mentor teachers employed by the school
20 district so as to provide a mentor teacher with an annual stipend in an
21 amount not to exceed \$1,000. Such annual stipend shall be over and above
22 the regular salary to which the mentor teacher is entitled for the school
23 year.

24 Sec. 32. From and after July 1, 2015, K.S.A. 2014 Supp. 72-1923 is
25 hereby amended to read as follows: 72-1923. (a) Except as provided in
26 K.S.A. 2014 Supp. 72-1925, and amendments thereto, the board of
27 education of any school district may apply to the state board for a grant of
28 authority to operate such school district as a public innovative district. The
29 application shall be submitted in the form and manner prescribed by the
30 state board, and shall be submitted not later than December 1 of the school
31 year preceding the school year in which the school district intends to
32 operate as a public innovative district.

33 (b) The application shall include the following:

34 (1) A description of the educational programs of the public innovative
35 district;

36 (2) a description of the interest and support for partnerships between
37 the public innovative district, parents and the community;

38 (3) the specific goals and the measurable pupil outcomes to be
39 obtained by operating as a public innovative district; and

40 (4) an explanation of how pupil performance in achieving the
41 specified outcomes will be measured, evaluated and reported.

42 (c) (1) Within 90 days from the date such application is submitted, the
43 state board shall review the application to determine compliance with this

1 section, and shall approve or deny such application on or before the
2 conclusion of such 90-day period. If the application is determined to be in
3 compliance with this section, the state board shall approve such
4 application and grant the school district authority to operate as a public
5 innovative district. Notification of such approval shall be sent to the board
6 of education of such school district within 10 days after such decision.

7 (2) If the state board determines such application is not in compliance
8 with either this section, or K.S.A. 2014 Supp. 72-1925, and amendments
9 thereto, the state board shall deny such application. Notification of such
10 denial shall be sent to the board of education of such school district within
11 10 days after such decision and shall specify the reasons therefor. Within
12 30 days from the date such notification is sent, the board of education of
13 such school district may submit a request to the state board for
14 reconsideration of the application and may submit an amended application
15 with such request. The state board shall act on the request for
16 reconsideration within 60 days of receipt of such request.

17 (d) A public innovative district shall:

18 (1) Not charge tuition for any of the pupils residing within the public
19 innovative district;

20 (2) participate in all Kansas math and reading assessments applicable
21 to such public innovative district, or an alternative assessment program for
22 measuring student progress as determined by the board of education;

23 (3) abide by all financial and auditing requirements that are
24 applicable to school districts, except that a public innovative district may
25 use generally accepted accounting principles;

26 (4) comply with all applicable health, safety and access laws; and

27 (5) comply with all statements set forth in the application submitted
28 pursuant to subsection (a).

29 (e) (1) Except as otherwise provided in K.S.A. 2014 Supp. 72-1921
30 through 72-1930, and amendments thereto, or as required by the board of
31 education of the public innovative district, a public innovative district shall
32 be exempt from all laws and rules and regulations that are applicable to
33 school districts.

34 (2) A public innovative district shall be subject to the special
35 education for exceptional children act, the virtual school act, the ~~school~~
36 ~~district finance and quality performance act~~ *classroom learning assuring*
37 *student success act, section 4 et seq., and amendments thereto*, the
38 provisions of K.S.A. 72-8801 et seq., and amendments thereto, all laws
39 governing the issuance of general obligation bonds by school districts, the
40 provisions of K.S.A. 74-4901 et seq., and amendments thereto, and all
41 laws governing the election of members of the board of education, the
42 open meetings act as provided in K.S.A. 75-4317 et seq., and amendments
43 thereto, and the open records act as provided in K.S.A. 45-215 et seq., and

1 amendments thereto.

2 Sec. 33. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3607 is
 3 hereby amended to read as follows: 72-3607. ~~(a)~~ There is hereby
 4 established in every school district which has developed and is operating a
 5 parent education program for which grants are awarded under this act a
 6 fund which shall be called the parent education program fund, which fund
 7 shall consist of all moneys deposited therein or transferred thereto
 8 according to law. Notwithstanding any other provision of law, all moneys
 9 received by the school district from whatever source for a parent education
 10 program operated under this act shall be credited to the fund established by
 11 this section. Amounts deposited in the parent education program fund ~~shall~~
 12 *may* be used ~~exclusively~~ for the payment of expenses directly attributable
 13 to the program *or for general operating expenses of the school district as*
 14 *approved by the board of education.*

15 ~~(b) Any unencumbered balance of moneys remaining in the parent~~
 16 ~~education program fund of a school district on June 30 of the current~~
 17 ~~school year, may be expended in the school year that immediately~~
 18 ~~succeeds such date by the school district for general operating expenses of~~
 19 ~~the school district as approved by the board of education.~~

20 Sec. 34. From and after July 1, 2015 K.S.A. 2014 Supp. 72-3711 is
 21 hereby amended to read as follows: 72-3711. K.S.A. 2014 Supp. 72-3711
 22 through ~~72-3716~~ 72-3715, and amendments thereto, shall be known and
 23 may be cited as the virtual school act.

24 Sec. 35. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3712 is
 25 hereby amended to read as follows: 72-3712. As used in the virtual school
 26 act:

27 (a) "Virtual school" means any school or educational program that:
 28 (1) Is offered for credit; (2) uses distance-learning technologies which
 29 predominately use internet-based methods to deliver instruction; (3)
 30 involves instruction that occurs asynchronously with the teacher and pupil
 31 in separate locations; (4) requires the pupil to make academic progress
 32 toward the next grade level and matriculation from kindergarten through
 33 high school graduation; (5) requires the pupil to demonstrate competence
 34 in subject matter for each class or subject in which the pupil is enrolled as
 35 part of the virtual school; and (6) requires age-appropriate pupils to
 36 complete state assessment tests.

37 (b) "School district" means any school district which offers a virtual
 38 school.

39 (c) Except as provided by the virtual school act, words and phrases
 40 shall have the meanings ascribed thereto in ~~the school district finance and~~
 41 ~~quality performance act section 5, and amendments thereto.~~

42 Sec. 36. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3715 is
 43 hereby amended to read as follows: 72-3715. (a) In order to be included in

1 the full-time equivalent enrollment of a virtual school, a pupil shall be in
2 attendance at the virtual school on: (1) A single school day on or before
3 September 19 of each school year; and (2) on a single school day on or
4 after September 20, but before October 4 of each school year.

5 (b) A school district which offers a virtual school shall determine the
6 full-time equivalent enrollment of each pupil enrolled in the virtual school
7 on September 20 of each school year as follows:

8 (1) Determine the number of hours the pupil was in attendance on a
9 single school day on or before September 19 of each school year;

10 (2) determine the number of hours the pupil was in attendance on a
11 single school day on or after September 20, but before October 4 of each
12 school year;

13 (3) add the numbers obtained under paragraphs (1) and (2);

14 (4) divide the sum obtained under paragraph (3) by 12. The quotient
15 is the full-time equivalent enrollment of the pupil.

16 (c) The school days on which a district determines the full-time
17 equivalent enrollment of a pupil under ~~paragraphs (1) and (2) of subsection~~
18 *subsections (b)(1) and (2)* shall be the school days on which the pupil has
19 the highest number of hours of attendance at the virtual school. No more
20 than six hours of attendance may be counted in a single school day.
21 Attendance may be shown by a pupil's on-line activity or entries in the
22 pupil's virtual school journal or log of activities.

23 ~~(d)-(1)~~ Subject to the availability of appropriations ~~for virtual school~~
24 ~~state aid~~ and within the limits of any such appropriations, each school year
25 a school district which offers a virtual school shall ~~be entitled to receive~~
26 virtual school state aid.

27 ~~(2)~~—The state board of education shall determine the amount of virtual
28 school state aid a school district is ~~entitled~~ to receive as follows:

29 ~~(A)~~—Multiply the full-time equivalent enrollment of the virtual school
30 by an amount equal to 105% of the amount of base state aid per pupil;

31 ~~(B)~~—multiply the full-time equivalent enrollment of nonproficient at-
32 risk pupils enrolled in an approved at-risk program offered by the virtual
33 school, if any, by an amount equal to 25% of the amount of base state aid
34 per pupil;

35 ~~(C)~~—add any amount determined under K.S.A. 2014 Supp. 72-3716,
36 and amendments thereto; and

37 ~~(D)~~—add the amounts obtained under subparagraphs (A) through (C).
38 The sum is the amount of the virtual school state aid to which the school
39 district is ~~entitled~~.

40 ~~(3)~~ (1) For school year 2015-2016:

41 (A) Determine the number of pupils enrolled in virtual school on a
42 full-time basis, excluding those pupils who are over 18 years of age, and
43 multiply the total number of such pupils by \$5,600;

1 (B) determine the number of pupils enrolled in virtual school on a
2 part-time basis, excluding those pupils who are over 18 years of age, and
3 multiply the total number of such pupils by \$4,045; and

4 (C) add the amounts calculated under subsections (d)(1)(A) and (d)
5 (1)(B). The resulting sum is the amount of virtual school state aid the
6 school district shall receive.

7 (2) For school year 2016-2017, and each school year thereafter:

8 (A) Determine the number of pupils enrolled in virtual school on a
9 full-time basis, excluding those pupils who are over 18 years of age, and
10 multiply the total number of such pupils by \$5,600;

11 (B) determine the number of pupils enrolled in virtual school on a
12 part-time basis, excluding those pupils who are over 18 years of age, and
13 multiply the total number of such pupils by \$1,700; and

14 (C) add the amounts calculated under subsections (d)(1)(A) and (d)
15 (1)(B). The resulting sum is the amount of virtual school state aid the
16 school district shall receive.

17 (3) For purposes of this subsection:

18 (A) "Full-time" means attendance in a virtual school for no less than
19 six hours as determined pursuant to subsection (b).

20 (B) "Part-time" means attendance in a virtual school for less than six
21 hours as determined pursuant to subsection (b).

22 (e) There is hereby established in every school district a fund which
23 shall be called the virtual school fund, which fund shall consist of all
24 moneys deposited therein or transferred thereto according to law. ~~Moneys~~
25 ~~received as virtual school state aid shall be deposited in the general fund of~~
26 ~~the school district and transferred to the virtual school fund of the district.~~
27 The expenses of a school district directly attributable to virtual schools
28 offered by a school district ~~shall~~ and general operating expenses of the
29 school district as approved by the board of education may be paid from the
30 virtual school fund. The cost of an advance placement course provided to a
31 pupil ~~described in subsection (d)(2)(D)~~ by a virtual school shall be paid by
32 the virtual school.

33 Any balance remaining in the virtual school fund at the end of the
34 budget year shall be carried forward into the virtual school fund for
35 succeeding budget years. Such fund shall not be subject to the provisions
36 of K.S.A. 79-2925 through 79-2937, and amendments thereto.

37 ~~Any unencumbered balance of moneys remaining in the virtual school~~
38 ~~fund of a school district on June 30 of the current school year, may be~~
39 ~~expended in the school year that immediately succeeds such date by the~~
40 ~~school district for general operating expenses of the school district as~~
41 ~~approved by the board of education.~~

42 In preparing the budget of such school district, the amounts credited to
43 and the amount on hand in the virtual school fund, and the amount

1 expended therefrom shall be included in the annual budget for the
2 information of the residents of the school district. Interest earned on the
3 investment of moneys in any such fund shall be credited to that fund.

4 ~~(e) For the purposes of this section, a pupil enrolled in a virtual~~
5 ~~school who is not a resident of the state of Kansas shall not be counted in~~
6 ~~the full-time equivalent enrollment of the virtual school.~~

7 Sec. 37. From and after July 1, 2015, K.S.A. 2014 Supp. 72-5333b is
8 hereby amended to read as follows: 72-5333b. (a) The unified school
9 district maintaining and operating a school on the Fort Leavenworth
10 military reservation, being unified school district No. 207 of Leavenworth
11 county, state of Kansas, shall have a governing body, which shall be
12 known as the "Fort Leavenworth school district board of education" and
13 which shall consist of three members who shall be appointed by, and serve
14 at the pleasure of the commanding general of Fort Leavenworth. One
15 member of the board shall be the president and one member shall be the
16 vice-president. The commanding general, when making any appointment
17 to the board, shall designate which of the offices the member so appointed
18 shall hold. Except as otherwise expressly provided in this section, the
19 district board and the officers thereof shall have and may exercise all the
20 powers, duties, authority and jurisdiction imposed or conferred by law on
21 unified school districts and boards of education thereof, except such school
22 district shall not offer or operate any of grades 10 through 12.

23 (b) The board of education of the school district shall not have the
24 power to issue bonds.

25 (c) Except as otherwise expressly provided in this subsection, the
26 provisions of the ~~school district finance and quality performance act~~
27 ~~classroom learning assuring student success act, section 4 et seq., and~~
28 ~~amendments thereto, apply to the school district. As applied to the school~~
29 ~~district, the terms school financing sources and federal impact aid shall not~~
30 ~~include any moneys received by the school district under subsection (3)(d)~~
31 ~~(2)(b) of public law 81-874. Any such moneys received by the school~~
32 ~~district shall be deposited in the general fund of the school district or, at~~
33 ~~the discretion of the board of education, in the capital outlay fund of the~~
34 ~~school district.~~

35 Sec. 38. K.S.A. 2014 Supp. 72-6434 is hereby amended to read as
36 follows: 72-6434. (a) ~~In each school year~~ *For school year 2014-2015*, each
37 district that has adopted a local option budget is eligible for entitlement to
38 an amount of supplemental general state aid. Except as provided by K.S.A.
39 2014 Supp. 72-6434b, and amendments thereto, entitlement of a district to
40 supplemental general state aid shall be determined by the state board as
41 provided in this subsection. The state board shall:

42 (1) Determine the amount of the assessed valuation per pupil in the
43 preceding school year of each district in the state;

1 (2) rank the districts from low to high on the basis of the amounts of
2 assessed valuation per pupil determined under *subsection (a)(1)*;

3 (3) identify the amount of the assessed valuation per pupil located at
4 the 81.2 percentile of the amounts ranked under *subsection (a)(2)*;

5 (4) divide the assessed valuation per pupil of the district ~~in the~~
6 ~~preceding school year as determined under subsection (a)(1)~~ by the
7 amount identified under *subsection (a)(3)*;

8 (5) (A) ~~subtract the ratio obtained under (4) from 1.0. If the resulting~~
9 ~~ratio equals or exceeds 1.0, the eligibility of the district for entitlement to~~
10 ~~supplemental general state aid shall lapse. If the resulting ratio is less than~~
11 ~~1.0, the district is entitled to receive supplemental general state aid in an~~
12 ~~amount which shall be determined by the state board by multiplying the~~
13 ~~amount of the local option budget of the district by such ratio. The product~~
14 ~~is the amount of supplemental general state aid the district is entitled to~~
15 ~~receive for the school year. If the quotient obtained under subsection (a)~~
16 ~~(4) is less than one, subtract the quotient obtained under subsection (a)(4)~~
17 ~~from one, and multiply such difference by the amount of the local option~~
18 ~~budget of the school district; or~~

19 (B) *if the quotient obtained under subsection (a)(4) equals or exceeds*
20 *one, the school district shall not be entitled to receive supplemental*
21 *general state aid; and*

22 (6) *determine the amount of supplemental general state aid for each*
23 *school district eligible to receive such state aid as follows:*

24 (A) *for those school districts ranked in the lowest quintile of those*
25 *school districts eligible to receive supplemental general state aid under*
26 *subsection (a)(5), multiply the product calculated under subsection (a)(5)*
27 *(A) by 97%;*

28 (B) *for those school districts ranked in the second lowest quintile of*
29 *those school districts eligible to receive supplemental general state aid*
30 *under subsection (a)(5), multiply the product calculated under subsection*
31 *(a)(5)(A) by 95%;*

32 (C) *for those school districts ranked in the third lowest quintile of*
33 *those school districts eligible to receive supplemental general state aid*
34 *under subsection (a)(5), multiply the product calculated under subsection*
35 *(a)(5)(A) by 92%;*

36 (D) *for those school districts ranked in the second highest quintile of*
37 *those school districts eligible to receive supplemental general state aid*
38 *under subsection (a)(5), multiply the product calculated under subsection*
39 *(a)(5)(A) by 82%; and*

40 (E) *for those school districts ranked in the highest quintile of those*
41 *school districts eligible to receive supplemental general state aid under*
42 *subsection (a)(5), multiply the product calculated under subsection (a)(5)*
43 *(A) by 72%.*

1 (b) If the amount of appropriations for supplemental general state aid
2 is less than the amount each district is entitled to receive for the school
3 year, the state board shall prorate the amount appropriated among the
4 districts in proportion to the amount each district is entitled to receive.

5 (c) The state board shall prescribe the dates upon which the
6 distribution of payments of supplemental general state aid to school
7 districts shall be due. Payments of supplemental general state aid shall be
8 distributed to districts on the dates prescribed by the state board. The state
9 board shall certify to the director of accounts and reports the amount due
10 each district, and the director of accounts and reports shall draw a warrant
11 on the state treasurer payable to the treasurer of the district. Upon receipt
12 of the warrant, the treasurer of the district shall credit the amount thereof
13 to the supplemental general fund of the district to be used for the purposes
14 of such fund.

15 (d) If any amount of supplemental general state aid that is due to be
16 paid during the month of June of a school year pursuant to the other
17 provisions of this section is not paid on or before June 30 of such school
18 year, then such payment shall be paid on or after the ensuing July 1, as
19 soon as moneys are available therefor. Any payment of supplemental
20 general state aid that is due to be paid during the month of June of a school
21 year and that is paid to school districts on or after the ensuing July 1 shall
22 be recorded and accounted for by school districts as a receipt for the
23 school year ending on the preceding June 30.

24 (e) (1) Except as provided by paragraph (2), moneys received as
25 supplemental general state aid shall be used to meet the requirements
26 under the school performance accreditation system adopted by the state
27 board, to provide programs and services required by law and to improve
28 student performance.

29 (2) Amounts of supplemental general state aid attributable to any
30 percentage over 25% of state financial aid determined for the current
31 school year may be transferred to the capital improvements fund of the
32 district and the capital outlay fund of the district if such transfers are
33 specified in the resolution authorizing the adoption of a local option
34 budget in excess of 25%.

35 (f) For the purposes of determining the total amount of state moneys
36 paid to school districts, all moneys appropriated as supplemental general
37 state aid shall be deemed to be state moneys for educational and support
38 services for school districts.

39 Sec. 39. K.S.A. 2014 Supp. 72-6460 is hereby amended to read as
40 follows: 72-6460. (a) For school year ~~2013-2014~~ 2014-2015, and each
41 school year thereafter, ~~subject to any limitations as provided in this act,~~
42 any school district may expend the unencumbered balance of the moneys
43 held in the at-risk education fund, as provided in K.S.A. 76-6414a, and

1 amendments thereto, bilingual education fund, as provided in K.S.A. 72-
2 9509, and amendments thereto, contingency reserve fund, as provided in
3 K.S.A. 72-6426, and amendments thereto, driver training fund, as provided
4 in K.S.A. 72-6423, and amendments thereto, parent education program
5 fund, as provided in K.S.A. 72-3607, and amendments thereto, preschool-
6 aged at-risk education fund, as provided in K.S.A. 72-6414b, and
7 amendments thereto, professional development fund, as provided in
8 K.S.A. 72-9609, and amendments thereto, summer program fund, as
9 provided in K.S.A. 72-8237, and amendments thereto, textbook and
10 student materials revolving fund, as provided in K.S.A. 72-8250, and
11 amendments thereto, special education fund, as provided in K.S.A. 72-965
12 and 72-6420, and amendments thereto, virtual school fund, as provided in
13 K.S.A. 72-3715, and amendments thereto, and vocational education fund,
14 as provided in K.S.A. 72-6421, and amendments thereto, to pay for
15 general operating expenses of the district out of the general fund as
16 approved by the board of education of such district.

17 The board of education of a school district shall consider the use of
18 such funds in the following order of priority:

19 (1) At-risk education fund, bilingual education fund, contingency
20 reserve fund, driver training fund, parent education program fund,
21 preschool-aged at-risk education fund, professional development fund,
22 summer program fund, virtual school fund and vocational education fund;

23 (2) textbook and student materials revolving fund; and

24 (3) special education fund.

25 The board of education of a school district shall not be limited to the
26 order of priority as listed in this subsection if the board so chooses. The
27 board of education of a school district shall not be required to use the total
28 amount of the unencumbered balance of moneys in a fund before using the
29 unencumbered balance of moneys in another fund.

30 ~~(b) The amount of money expended by a school district in school year~~
31 ~~2013-2014, and each school year thereafter, from the unencumbered~~
32 ~~balance of moneys in the funds under subsection (a) of this section shall~~
33 ~~not exceed, in the aggregate, an amount determined by the state board of~~
34 ~~education. Such amount shall be determined by the state board as follows:~~

35 ~~(1) Determine the adjusted enrollment of the district, excluding~~
36 ~~special education and related services weighting, for the current school~~
37 ~~year;~~

38 ~~(2) multiply the adjusted enrollment determined under paragraph (1)~~
39 ~~by \$250. The product is the aggregate amount of moneys that may be~~
40 ~~expended by a school district in the current school year from the~~
41 ~~unencumbered balance of moneys in the funds under subsection (a) of this~~
42 ~~section.~~

43 (e) It is the public policy goal of the state of Kansas that at least 65%

1 of the aggregate of all unencumbered balances authorized to be expended
 2 for general operating expenses pursuant to subsection (a) shall be
 3 expended in the classroom or for instruction, as provided in K.S.A. 2014
 4 Supp. 72-64c01, and amendments thereto.

5 ~~(d)~~ (c) The superintendent appointed by the board of education of
 6 each school district under K.S.A. 72-8202b, and amendments thereto, shall
 7 report the unencumbered balance of moneys in each fund listed in
 8 subsection (a) to the board of education in July of each year at the meeting
 9 described in K.S.A. 72-8205, and amendments thereto, and to the state
 10 board of education on or before July 15 of such year.

11 Sec. 40. From and after July 1, 2015, K.S.A. 2014 Supp. 72-64b01 is
 12 hereby amended to read as follows: 72-64b01. (a) No school district shall
 13 expend, use or transfer any moneys from the general fund of the district
 14 for the purpose of engaging in or supporting in any manner any litigation
 15 by the school district or any person, association, corporation or other entity
 16 against the state of Kansas, the state board of education, the state
 17 department of education, other state agency or any state officer or
 18 employee regarding ~~the school district finance and quality performance act~~
 19 ~~or any other~~ any law concerning school finance. No such moneys shall be
 20 paid, donated or otherwise provided to any person, association,
 21 corporation or other entity and used for the purpose of any such litigation.

22 (b) Nothing in ~~K.S.A. 72-6433 or this section, and amendments~~
 23 ~~thereto~~, shall be construed as prohibiting the expenditure, use or transfer of
 24 moneys from the ~~supplemental general fund for the purposes specified in~~
 25 ~~subsection (a) proceeds of any tax levied by a school district pursuant to~~
 26 ~~section 13, and amendments thereto.~~

27 Sec. 41. From and after July 1, 2015, K.S.A. 2014 Supp. 72-64c03 is
 28 hereby amended to read as follows: 72-64c03. The appropriation of
 29 moneys necessary to pay general state aid and supplemental general state
 30 aid under the ~~school district finance and quality performance act~~
 31 ~~classroom learning assuring student success act, section 4 et seq., and~~
 32 ~~amendments thereto~~, and state aid for the provision of special education
 33 and related services under the special education for exceptional children
 34 act shall be given first priority in the legislative budgeting process and
 35 shall be paid first from existing state revenues.

36 Sec. 42. From and after July 1, 2015, K.S.A. 2014 Supp. 72-64c05 is
 37 hereby amended to read as follows: 72-64c05. Article 6 of the constitution
 38 of the state of Kansas states that the legislature shall provide for
 39 intellectual, educational, vocational and scientific improvement by
 40 establishing and maintaining public schools; provide for a state board of
 41 education having general supervision of public schools, educational
 42 institutions and the educational interests of the state, except those
 43 delegated by law to the state board of regents; and make suitable provision

1 for finance of the educational interests of the state. It is the purpose and
2 intention of the legislature to provide a financing system for the education
3 of kindergarten and grades one through 12 which provides students with
4 the capacities set forth in K.S.A. 2014 Supp. 72-1127, and amendments
5 thereto. Such financing system shall be sufficiently flexible for the
6 legislature to consider and utilize financing methods from all available
7 resources in order to satisfy the constitutional requirements under article 6.
8 Such financing methods shall include, but are not limited to, the following:

9 (a) Federal funding to unified school districts or public schools,
10 including any grants or federal assistance;

11 (b) subject to appropriations by the legislature, appropriations of state
12 moneys for the improvement of public education, including, but not
13 limited to, the following:

14 (1) Financing to unified school districts through the ~~school district~~
15 ~~finance and quality performance act pursuant to K.S.A. 72-6405 et seq.~~
16 ~~classroom learning assuring student success act, section 4 et seq.~~, and
17 amendments thereto;

18 (2) financing to unified school districts through any provisions which
19 provide state aid, such as capital improvements state aid, capital outlay
20 state aid and any other state aid paid, distributed or allocated to school
21 districts on the basis of the assessed valuation of school districts;

22 (3) employer contributions to the Kansas public employees retirement
23 system for public schools;

24 (4) appropriations to the Kansas children's cabinet for programs
25 serving students enrolled in unified school districts in meeting the goal
26 specified in K.S.A. 2014 Supp. 72-1127, and amendments thereto;

27 (5) appropriations to any programs which provide early learning to
28 four-year-old children with the purpose of preparing them for success in
29 public schools;

30 (6) appropriations to any programs, such as communities in schools,
31 which provide individualized support to students enrolled in unified school
32 districts in meeting the goal specified in K.S.A. 2014 Supp. 72-1127, and
33 amendments thereto;

34 (7) transportation financing, including any transfers from the state
35 general fund and state highway fund to the state department of education
36 to provide technical education transportation, special education
37 transportation or school bus safety;

38 (8) financing to other facilities providing public education to students,
39 such as the Kansas state school for the blind, the Kansas state school for
40 the deaf, school district juvenile detention facilities and the Flint Hills job
41 corps center;

42 (9) appropriations relating to the Kansas academy of mathematics and
43 science;

1 (10) appropriations relating to teaching excellence, such as
2 scholarships, awards, training or in-service workshops;

3 (11) appropriations to the state board of regents to provide technical
4 education incentives to unified school districts and tuition costs to
5 postsecondary institutions which provide career technical education to
6 secondary students; and

7 (12) appropriations to any postsecondary educational institution
8 which provides postsecondary education to a secondary student without
9 charging tuition to such student;

10 (c) any provision which authorizes the levying of local taxes for the
11 purpose of financing public schools; and

12 (d) any transfer of funds or appropriations from one object or fund to
13 another approved by the legislature for the purpose of financing public
14 schools.

15 Sec. 43. From and after July 1, 2015, K.S.A. 72-6622 is hereby
16 amended to read as follows: 72-6622. In the event that all of the property
17 acquired by any two cities under the provisions of K.S.A. 3-404 et seq.,
18 *and amendments thereto*, is included within the territory of a unified
19 school district in which only one of such cities is located:

20 (a) One-half of the assessed valuation of such property shall be
21 assigned to each of the two school districts in which such cities are located
22 for the purposes of determining the assessed valuation of each district for
23 ~~(1) entitlement to supplemental general state aid under the school district~~
24 ~~finance and quality performance act, and (2) entitlement to payment from~~
25 the school district capital improvements fund;

26 (b) The revenue to be received by each district under subsection (c)
27 shall be used as a receipt by such district in computing its ad valorem tax
28 requirement for each tax levy fund; and

29 (c) Such property shall be subject to taxation for school purposes at a
30 rate equal to the aggregate of all rates imposed for school purposes upon
31 property located within the school district in which such property is
32 located, but one-half of the proceeds derived from such levy shall be
33 allocated to each of the two school districts in which such cities are
34 located.

35 Sec. 44. From and after July 1, 2015, K.S.A. 2014 Supp. 72-6624 is
36 hereby amended to read as follows: 72-6624. (a) As used in this section:

37 (1) "School district" means unified school district No. 404, unified
38 school district No. 493, unified school district No. 499 and unified school
39 district No. 508.

40 (2) "Property" means any property, and improvements thereon,
41 comprising a racetrack gaming facility or lottery gaming facility under the
42 Kansas expanded lottery act located in Cherokee county.

43 (3) "State aid" means general state aid, ~~supplemental general state~~

1 ~~aid~~, capital improvements state aid, capital outlay state aid and any other
 2 state aid paid, distributed or allocated to school districts under the ~~school~~
 3 ~~district finance and quality performance act~~ *classroom learning assuring*
 4 *student success act, section 4 et seq., and amendments thereto*, or other
 5 law, and any other state aid paid, distributed or allocated to school districts
 6 on the basis of the assessed valuation of school districts.

7 (b) For the purposes of computing the assessed valuation of school
 8 districts for the payment, distribution or allocation of state aid and the
 9 levying of school taxes, $\frac{1}{4}$ of the assessed valuation of such property shall
 10 be assigned to each of the school districts.

11 (c) The provisions of this section shall not apply if the property is not
 12 or ceases to be used as a racetrack gaming facility or lottery gaming
 13 facility under the Kansas expanded lottery act.

14 Sec. 45. From and after July 1, 2015, K.S.A. 2014 Supp. 72-6625 is
 15 hereby amended to read as follows: 72-6625. (a) As used in this section:

16 (1) "School district" means unified school district No. 507 and
 17 unified school district No. 374.

18 (2) "Property" means the following described property, and
 19 improvements thereon, comprised of 1,120 acres, more or less, located in
 20 Haskell county: All of Section 34, Township 29 South, Range 33 West and
 21 the West $\frac{1}{2}$ of Section 3, Township 30 South, Range 33 West and the
 22 Northeast Quarter of Section 3, Township 30 South, Range 33 West.

23 (3) "State aid" means general state aid, ~~supplemental general state~~
 24 ~~aid~~, capital improvements state aid, capital outlay state aid and any other
 25 state aid paid, distributed or allocated to school districts under the ~~school~~
 26 ~~district finance and quality performance act~~ *classroom learning assuring*
 27 *student success act, section 4 et seq., and amendments thereto*, or other
 28 law, and any other state aid paid, distributed or allocated to school districts
 29 on the basis of the assessed valuation of school districts.

30 (b) For the purposes of computing the assessed valuation of school
 31 districts for the payment, distribution or allocation of state aid and the
 32 levying of school taxes, $\frac{1}{2}$ of the assessed valuation of such property shall
 33 be assigned to each of the school districts.

34 (c) The provisions of this section shall not apply if the property is not
 35 or ceases to be used for the production of ethanol.

36 Sec. 46. From and after July 1, 2015, K.S.A. 72-6757 is hereby
 37 amended to read as follows: 72-6757. (a) As used in this section:

38 (1) "Receiving school district" means a school district of
 39 nonresidence of a pupil who attends school in such school district.

40 (2) "Sending school district" means a school district of residence of a
 41 pupil who attends school in a school district not of the pupil's residence.

42 (b) The board of education of any school district may make and enter
 43 into contracts with the board of education of any receiving school district

1 located in this state for the purpose of providing for the attendance of
2 pupils at school in the receiving school district.

3 (c) The board of education of any school district may make and enter
4 into contracts with the governing authority of any accredited school
5 district located in another state for the purpose of providing for the
6 attendance of pupils from this state at school in such other state or for the
7 attendance of pupils from such other state at school in this state.

8 (d) Pupils attending school in a receiving school district in
9 accordance with a contract authorized by this section and made and
10 entered into by such receiving school district with a sending school district
11 located in this state shall be counted as regularly enrolled in and attending
12 school in the sending school district for the purpose of computations under
13 the ~~school district finance and quality performance act~~ *classroom learning*
14 *assuring student success act, section 4 et seq., and amendments thereto.*

15 (e) Any contract made and entered into under authority of this section
16 is subject to the following conditions:

17 (1) The contract shall be for the benefit of pupils who reside at
18 inconvenient or unreasonable distances from the schools maintained by the
19 sending school district or for pupils who, for any other reason deemed
20 sufficient by the board of education of the sending school district, should
21 attend school in a receiving school district;

22 (2) the contract shall make provision for the payment of tuition by the
23 sending school district to the receiving school district;

24 (3) if a sending school district is located in this state and the receiving
25 school district is located in another state, the amount of tuition provided to
26 be paid for the attendance of a pupil or pupils at school in the receiving
27 school district shall not exceed $\frac{1}{2}$ of the amount of the budget per pupil of
28 the sending school district under the ~~school district finance and quality~~
29 ~~performance act~~ *classroom learning assuring student success act, section*
30 *4 et seq., and amendments thereto, for the current school year; and*

31 (4) the contract shall make provision for transportation of pupils to
32 and from the school attended on every school day.

33 (f) Amounts received pursuant to contracts made and entered into
34 under authority of this section by a school district located in this state for
35 enrollment and attendance of pupils at school in regular educational
36 programs shall be deposited in the general fund of the school district.

37 (g) The provisions of subsection (e)(3) do not apply to unified school
38 district No. 104, Jewell county.

39 (h) The provisions of this section do not apply to contracts made and
40 entered into under authority of the special education for exceptional
41 children act.

42 (i) The provisions of this section are deemed to be alternative to the
43 provisions of K.S.A. 72-8233, and amendments thereto, and no procedure

1 or authorization under K.S.A. 72-8233, and amendments thereto, shall be
2 limited by the provisions of this section.

3 Sec. 47. From and after July 1, 2015, K.S.A. 2014 Supp. 72-67,115 is
4 hereby amended to read as follows: 72-67,115. (a) The board of education
5 of any school district may:

6 (1) Offer and teach courses and conduct preschool programs for
7 children under the age of eligibility to attend kindergarten.

8 (2) Enter into cooperative or interlocal agreements with one or more
9 other boards for the establishment, operation and maintenance of such
10 preschool programs.

11 (3) Contract with private, nonprofit corporations or associations or
12 with any public or private agency or institution, whether located within or
13 outside the state, for the establishment, operation and maintenance of such
14 preschool programs.

15 (4) Prescribe and collect fees for providing such preschool programs.

16 (b) Fees for providing preschool programs shall be prescribed and
17 collected only to recover the costs incurred as a result of and directly
18 attributable to the establishment, operation and maintenance of the
19 preschool programs. Revenues from fees collected by a board under this
20 section shall be deposited in the general fund of the school district and
21 shall be considered reimbursements to the district for the purpose of the
22 ~~school district finance and quality performance act~~ *classroom learning*
23 *assuring student success act, section 4 et seq., and amendments thereto,*
24 and may be expended whether the same have been budgeted or not and
25 amounts so expended shall not be considered operating expenses.

26 Sec. 48. From and after July 1, 2015, K.S.A. 2014 Supp. 72-7535 is
27 hereby amended to read as follows: 72-7535. (a) In order to equip students
28 with the knowledge and skills needed to become self-supporting and to
29 enable students to make critical decisions regarding personal finances, the
30 state board of education shall authorize and assist in the implementation of
31 programs on teaching personal financial literacy.

32 (b) The state board of education shall develop a curriculum, materials
33 and guidelines that local boards of education and governing authorities of
34 accredited nonpublic schools may use in implementing the program of
35 instruction on personal financial literacy. The state board of education
36 shall adopt a glossary of personal financial literacy terms which shall be
37 used by school districts when implementing the program on personal
38 financial literacy.

39 (c) The state board of education shall develop state curriculum
40 standards for personal financial literacy, for all grade levels, within the
41 existing mathematics curriculum or another appropriate subject-matter
42 curriculum.

43 (d) The state board of education shall encourage school districts when

1 selecting textbooks for mathematics, economics, family and consumer
2 science, accounting or other appropriate courses, to select those textbooks
3 which contain substantive provisions on personal finance, including
4 personal budgeting, credit, debt management and other topics concerning
5 personal financial literacy.

6 (e) The state board of education shall include questions relating to
7 personal financial literacy in the statewide assessments for mathematics or
8 social studies required under ~~K.S.A. 72-6439~~ *section 20*, and amendments
9 thereto. When the statewide assessments for mathematics or social studies
10 are reviewed or rewritten, the state board of education shall examine the
11 questions relating to personal financial literacy and rewrite such questions
12 in order to determine if programs on personal financial literacy are
13 equipping students with the knowledge and skills needed to become self-
14 supporting and enabling students to make critical decisions regarding
15 personal finances.

16 Sec. 49. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8187 is
17 hereby amended to read as follows: 72-8187. (a) In each school year, to the
18 extent that appropriations are available, each school district which has
19 provided educational services for pupils residing at the Flint Hills job
20 corps center, for pupils housed at a psychiatric residential treatment facility
21 or for pupils confined in a juvenile detention facility is eligible to receive a
22 grant of state moneys in an amount to be determined by the state board of
23 education.

24 (b) In order to be eligible for a grant of state moneys provided for by
25 this section, each school district which has provided educational services
26 for pupils residing at the Flint Hills job corps center, for pupils housed at a
27 psychiatric residential treatment facility or for pupils confined in a juvenile
28 detention facility shall submit to the state board of education an
29 application for a grant and shall certify the amount expended, and not
30 reimbursed or otherwise financed, in the school year for the services
31 provided. The application and certification shall be prepared in such form
32 and manner as the state board shall require and shall be submitted at a time
33 to be determined and specified by the state board. Approval by the state
34 board of applications for grants of state moneys is prerequisite to the
35 award of grants.

36 (c) Each school district which is awarded a grant under this section
37 shall make such periodic and special reports of statistical and financial
38 information to the state board as it may request.

39 (d) All moneys received by a school district under authority of this
40 section shall be deposited in the general fund of the school district and
41 shall be considered reimbursement of the district for the purpose of the
42 ~~school district finance and quality performance act~~ *classroom learning*
43 *assuring student success act, section 4 et seq., and amendments thereto.*

1 (e) The state board of education shall approve applications of school
2 districts for grants, determine the amount of grants and be responsible for
3 payment of grants to school districts. In determining the amount of a grant
4 which a school district is eligible to receive, the state board shall compute
5 the amount of state financial aid the district would have received on the
6 basis of enrollment of pupils residing at the Flint Hills job corps center,
7 housed at a psychiatric residential treatment facility or confined in a
8 juvenile detention facility if such pupils had been counted as two pupils
9 under the school district finance and quality performance act and compare
10 such computed amount to the amount certified by the district under
11 subsection (b). The amount of the grant the district is eligible to receive
12 shall be an amount equal to the lesser of the amount computed under this
13 subsection or the amount certified under subsection (b). If the amount of
14 appropriations for the payment of grants under this section is insufficient
15 to pay in full the amount each school district is determined to be eligible to
16 receive for the school year, the state board shall prorate the amount
17 appropriated among all school districts which are eligible to receive grants
18 of state moneys in proportion to the amount each school district is
19 determined to be eligible to receive.

20 (f) On or before July 1 of each year, the secretary for aging and
21 disability services shall submit to the Kansas department of education a list
22 of facilities which have been certified and licensed as psychiatric
23 residential treatment facilities.

24 (g) As used in this section:

25 (1) "Enrollment" means the number of pupils who are: (A) Residing
26 at the Flint Hills job corps center, confined in a juvenile detention facility
27 or residing at a psychiatric residential treatment facility; and (B) for whom
28 a school district is providing educational services on September 20, on
29 November 20, or on April 20 of a school year, whichever is the greatest
30 number of pupils;

31 (2) "juvenile detention facility" means any public or private facility
32 which is used for the lawful custody of accused or adjudicated juvenile
33 offenders and which shall not be a jail; and

34 (3) "psychiatric residential treatment facility" means a facility which
35 provides psychiatric services to individuals under the age of 21 and which
36 conforms with the regulations of the centers for medicare/medicaid
37 services, is licensed and certified by the Kansas department for aging and
38 disability services pursuant to subsection (f).

39 Sec. 50. From and after July 1, 2015, K.S.A. 72-8190 is hereby
40 amended to read as follows: 72-8190. (a) For the purpose of determination
41 of ~~supplemental general state aid under K.S.A. 72-6434, and amendments~~
42 ~~thereto, and~~ payments from the school district capital improvements fund
43 under K.S.A. 75-2319, and amendments thereto, notwithstanding any

1 provision of either such statutory section to the contrary, the term assessed
2 valuation per pupil, as applied to unified school district No. 203,
3 Wyandotte county, shall not include within its meaning the assessed
4 valuation of property which is owned by Sunflower Racing, Inc. and
5 operated as a racetrack facility known as the Woodlands. The meaning of
6 assessed valuation per pupil as provided in this subsection, for the
7 purposes specified in this subsection, and as applied to the unified school
8 district designated in this subsection, shall be in force and effect for the
9 1994-95 and 1995-96 school years.

10 (b) (1) In the event unified school district No. 203, Wyandotte county,
11 receives in any school year the proceeds from any taxes which may be
12 paid upon the Woodlands for the 1994-95 school year or the 1995-96
13 school year or for both such school years, the state board of education
14 shall deduct an amount equal to the amount of such tax proceeds from
15 future payments of state aid to which the district is entitled.

16 (2) For the purposes of this subsection, the term "state aid" means
17 ~~supplemental general state aid and~~ payments from the school district
18 capital improvements fund.

19 Sec. 51. From and after July 1, 2015, K.S.A. 72-8230 is hereby
20 amended to read as follows: 72-8230. (a) In the event the boards of
21 education of any two or more school districts enter into a school district
22 interlocal cooperation agreement for the purpose of jointly and
23 cooperatively performing any of the services, duties, functions, activities,
24 obligations or responsibilities which are authorized or required by law to
25 be performed by school districts of this state, the following conditions
26 shall apply:

27 (1) A school district interlocal cooperation agreement shall establish a
28 board of directors which shall be responsible for administering the joint or
29 cooperative undertaking. The agreement shall specify the organization and
30 composition of and manner of appointment to the board of directors. Only
31 members of boards of education of school districts party to the agreement
32 shall be eligible for membership on the board of directors. The terms of
33 office of members of the board of directors shall expire concurrently with
34 their terms as board of education members. Vacancies in the membership
35 of the board of directors shall be filled within 30 days from the date of the
36 vacancy in the manner specified in the agreement.

37 (2) A school district interlocal cooperation agreement may provide
38 for the establishment and composition of an executive board. The
39 members of the executive board, if established, shall be selected by the
40 board of directors from its membership. The executive board shall
41 exercise the powers, have the responsibilities, and perform the duties and
42 functions of the board of directors to the extent authority to do so is
43 delegated by the board of directors.

1 (3) A school district interlocal cooperation agreement shall be
2 effective only after approval by the state board of education.

3 (4) A school district interlocal cooperation agreement shall be subject
4 to change or termination by the legislature.

5 (5) The duration of a school district interlocal cooperation agreement
6 for joint or cooperative action in performing any of the services, duties,
7 functions, activities, obligations or responsibilities, other than the
8 provision of special education services, which are authorized or required
9 by law to be performed by school districts of this state, shall be for a term
10 of at least three years but not exceeding five years.

11 (6) (A) The duration of a school district interlocal cooperation
12 agreement for joint or cooperative action in providing special education
13 services shall be perpetual unless the agreement is partially or completely
14 terminated in accordance with this provision. This provision applies to
15 every school district interlocal cooperation agreement for the provision of
16 special education services entered into under authority of this section after
17 the effective date of this act and to every such agreement entered into
18 under this section prior to the effective date of this act, and extant on the
19 effective date of this act, regardless of any provisions in such an agreement
20 to the contrary.

21 (B) Partial termination of a school district interlocal cooperation
22 agreement for the provision of special education services made and
23 entered into by the boards of three or more school districts may be
24 accomplished only upon petition for withdrawal from the agreement by a
25 contracting school district to the other contracting school districts and
26 approval by the state board of written consent to the petition by such other
27 school districts or upon order of the state board after appeal to it by a
28 school district from denial of consent to a petition for withdrawal and
29 hearing thereon conducted by the state board. The state board shall
30 consider all the testimony and evidence brought forth at the hearing and
31 issue an order approving or disapproving withdrawal by the school district
32 from the agreement.

33 (C) Complete termination of a school district interlocal cooperation
34 agreement for the provision of special education services made and
35 entered into by the boards of two school districts may be accomplished
36 upon approval by the state board of a joint petition made to the state board
37 for termination of the agreement by both of the contracting school districts
38 after adoption of a resolution to that effect by each of the contracting
39 school districts or upon petition for withdrawal from the agreement made
40 by a contracting school district to the other contracting school district and
41 approval by the state board of written consent to the petition by such other
42 school district or upon order of the state board after appeal to it by a school
43 district from denial of consent to a petition for withdrawal and hearing

1 thereon conducted by the state board. The state board shall consider all the
2 testimony and evidence brought forth at the hearing and issue an order
3 approving or disapproving withdrawal by the school district from the
4 agreement.

5 (D) Complete termination of a school district interlocal cooperation
6 agreement for the provision of special education services made and
7 entered into by the boards of three or more school districts may be
8 accomplished only upon approval by the state board of a joint petition
9 made to the state board for termination of the agreement by not less than
10 $\frac{2}{3}$ of the contracting school districts after adoption of a resolution to that
11 effect by each of the contracting school districts seeking termination of the
12 agreement. The state board shall consider the petition and approve or
13 disapprove termination of the agreement.

14 (E) The state board shall take such action in approving or
15 disapproving the complete or partial termination of a school district
16 interlocal cooperation agreement for the provision of special education
17 services as the state board deems to be in the best interests of the involved
18 school districts and of the state as a whole in the provision of special
19 education services for exceptional children. Whenever the state board has
20 disapproved the complete or partial termination of such an agreement, no
21 further action with respect to such agreement shall be considered or taken
22 by the state board for a period of not less than three years.

23 (7) A school district interlocal cooperation agreement shall specify
24 the method or methods to be employed for disposing of property upon
25 partial or complete termination.

26 (8) Within the limitations provided by law, a school district interlocal
27 cooperation agreement may be changed or modified by affirmative vote of
28 not less than $\frac{2}{3}$ of the contracting school districts.

29 (b) Except as otherwise specifically provided in this subsection, any
30 power or powers, privileges or authority exercised or capable of exercise
31 by any school district of this state, or by any board of education thereof,
32 may be jointly exercised pursuant to the provisions of a school district
33 interlocal cooperation agreement. No power or powers, privileges or
34 authority with respect to the levy and collection of taxes, the issuance of
35 bonds, or the purposes and provisions of the ~~school district finance and~~
36 ~~quality performance act~~ *classroom learning assuring student success act,*
37 *section 4 et seq., and amendments thereto,* or title I of public law 874 shall
38 be created or effectuated for joint exercise pursuant to the provisions of a
39 school district interlocal cooperation agreement.

40 (c) Payments from the general fund of each school district which
41 enters into any school district interlocal cooperation agreement for the
42 purpose of financing the joint or cooperative undertaking provided for by
43 the agreement shall be operating expenses.

1 (d) Upon partial termination of a school district interlocal cooperation
2 agreement, the board of directors established under a renegotiated
3 agreement thereof shall be the successor in every respect to the board of
4 directors established under the former agreement.

5 (e) Nothing contained in this section shall be construed to abrogate,
6 interfere with, impair, qualify or affect in any manner the exercise and
7 enjoyment of all of the powers, privileges and authority conferred upon
8 school districts and boards of education thereof by the provisions of the
9 interlocal cooperation act, except that boards of education and school
10 districts are required to comply with the provisions of this section when
11 entering into an interlocal cooperation agreement that meets the definition
12 of school district interlocal cooperation agreement.

13 (f) As used in this section:

14 (1) "School district interlocal cooperation agreement" means an
15 agreement which is entered into by the boards of education of two or more
16 school districts pursuant to the provisions of the interlocal cooperation act.

17 (2) "State board" means the state board of education.

18 Sec. 52. From and after July 1, 2015, K.S.A. 72-8233 is hereby
19 amended to read as follows: 72-8233. (a) In accordance with the
20 provisions of this section, the boards of education of any two or more
21 unified school districts may make and enter into agreements providing for
22 the attendance of pupils residing in one school district at school in
23 kindergarten or any of the grades one through 12 maintained by any such
24 other school district. The boards of education may also provide by
25 agreement for the combination of enrollments for kindergarten or one or
26 more grades, courses or units of instruction.

27 (b) Prior to entering into any agreement under authority of this
28 section, the board of education shall adopt a resolution declaring that it has
29 made a determination that such an agreement should be made and that the
30 making and entering into of such an agreement would be in the best
31 interests of the educational system of the school district. Any such
32 agreement is subject to the following conditions:

33 (1) The agreement may be for any term not exceeding a term of five
34 years.

35 (2) The agreement shall be subject to change or termination by the
36 legislature.

37 (3) Within the limitations provided by law, the agreement may be
38 changed or terminated by mutual agreement of the participating boards of
39 education.

40 (4) The agreement shall make provision for transportation of pupils to
41 and from the school attended on every school day, for payment or sharing
42 of the costs and expenses of pupil attendance at school, and for the
43 authority and responsibility of the participating boards of education.

1 (c) Provision by agreements entered into under authority of this
2 section for the attendance of pupils at school in a school district of
3 nonresidence of such pupils shall be deemed to be compliance with the
4 kindergarten, grade, course and units of instruction requirements of law.

5 (d) The board of education of any school district which enters into an
6 agreement under authority of this section for the attendance of pupils at
7 school in another school district may discontinue kindergarten or any or all
8 of the grades, courses and units of instruction specified in the agreement
9 for attendance of pupils enrolled in kindergarten or any such grades,
10 courses and units of instruction at school in such other school district.
11 Upon discontinuing kindergarten or any grade, course or unit of instruction
12 under authority of this subsection, the board of education may close any
13 school building or buildings operated or used for attendance by pupils
14 enrolled in such discontinued kindergarten, grades, courses or units of
15 instruction. The closing of any school building under authority of this
16 subsection shall require a majority vote of the members of the board of
17 education and shall require no other procedure or approval.

18 (e) Pupils attending school in a school district of nonresidence of
19 such pupils in accordance with an agreement made and entered into under
20 authority of this section shall be counted as regularly enrolled in and
21 attending school in the school district of residence of such pupils for the
22 purpose of computations under the ~~school district finance and quality~~
23 ~~performance act~~ *classroom learning assuring student success act, section*
24 *4 et seq., and amendments thereto.*

25 (f) Pupils who satisfactorily complete grade 12 while in attendance at
26 school in a school district of nonresidence of such pupils in accordance
27 with the provisions of an agreement entered into under authority of this
28 section shall be certified as having graduated from the school district of
29 residence of such pupils unless otherwise provided for by the agreement.

30 Sec. 53. From and after July 1, 2015, K.S.A. 72-8236 is hereby
31 amended to read as follows: 72-8236. (a) The board of education of any
32 school district may: (1) Establish, operate and maintain a child care
33 facility; (2) enter into cooperative or interlocal agreements with one or
34 more other boards for the establishment, operation and maintenance of a
35 child care facility; (3) contract with private, nonprofit corporations or
36 associations or with any public or private agency or institution, whether
37 located within or outside the state, for the establishment, operation and
38 maintenance of a child care facility; and (4) prescribe and collect fees for
39 providing care at a child care facility.

40 (b) Fees for providing care at a child care facility established under
41 authority of this section shall be prescribed and collected only to recover
42 the costs incurred as a result of and directly attributable to the
43 establishment, operation and maintenance of the child care facility.

1 Revenues from fees collected by a board under this section shall be
 2 deposited in the general fund of the school district and shall be considered
 3 reimbursements to the district for the purpose of the ~~school district finance~~
 4 ~~and quality performance act~~ *classroom learning assuring student success*
 5 *act, section 4 et seq., and amendments thereto*, and may be expended
 6 whether the same have been budgeted or not and amounts so expended
 7 shall not be considered operating expenses.

8 (c) Every school district which establishes, operates and maintains a
 9 child care facility shall be subject to the provisions contained in article 5 of
 10 chapter 65 of Kansas Statutes Annotated, *and amendments thereto*.

11 (d) As used in this section, the term "child" means any child who is
 12 three years of age or older, and any infant or toddler whose parent or
 13 parents are pupils or employees of a school district which establishes,
 14 operates and maintains, or cooperates in the establishment, operation and
 15 maintenance of, a child care facility under authority of this act.

16 Sec. 54. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8237 is
 17 hereby amended to read as follows: 72-8237. (a) The board of education of
 18 any school district may: (1) Establish, operate and maintain a summer
 19 program for pupils; (2) enter into cooperative or interlocal agreements
 20 with one or more other boards of education for the establishment,
 21 operation and maintenance of a summer program for pupils; and (3)
 22 prescribe and collect fees for providing a summer program for pupils or
 23 provide such program without charge.

24 (b) Fees for providing a summer program for pupils shall be
 25 prescribed and collected only to recover the costs incurred as a result of
 26 and directly attributable to the establishment, operation and maintenance
 27 of the program.

28 (c) No school district may collect fees for providing a summer
 29 program for pupils required to attend such a program in accordance with
 30 the provisions of law, rules and regulations of the state board of education,
 31 policy of the board of education, or an individualized education plan
 32 developed for an exceptional child.

33 (d) There is hereby established in every district which establishes,
 34 operates and maintains a summer program a fund which shall be called the
 35 summer program fund, which fund shall consist of all moneys deposited
 36 therein or transferred thereto according to law. All moneys received by a
 37 district from fees collected under this section or from any other source for
 38 summer programs shall be credited to the summer program fund. ~~The~~
 39 ~~expenses of a district directly attributable to summer programs shall be~~
 40 ~~paid from the summer program fund~~ *Amounts deposited in the summer*
 41 *program fund may be used for the payment of expenses directly*
 42 *attributable to the program or for general operating expenses of the*
 43 *school district as approved by the board of education.*

1 ~~Any unencumbered balance of moneys remaining in the summer~~
2 ~~program fund of a school district on June 30 of the current school year,~~
3 ~~may be expended in the school year that immediately succeeds such date~~
4 ~~by the school district for general operating expenses of the school district~~
5 ~~as approved by the board of education.~~

6 (e) As used in this section, the term "summer program" means a
7 program which is established by the board of education of a school district
8 and operated during the summer months for the purpose of giving remedial
9 instruction to pupils or for the purpose of conducting special projects and
10 activities designed to enrich and enhance the educational experience of
11 pupils, or for both such purposes.

12 Sec. 55. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8249 is
13 hereby amended to read as follows: 72-8249. (a) There is hereby
14 established in every school district a special reserve fund. Moneys in such
15 fund shall be used to:

16 (1) Pay claims, judgments, expenses and other purposes relating to
17 health care services, disability income benefits and group life insurance
18 benefits as authorized by K.S.A. 72-8415a, and amendments thereto;

19 (2) pay costs relating to uninsured losses; ~~and~~

20 (3) pay the cost of workers compensation insurance and workers
21 compensation claims, awards, expenses and other purposes authorized by
22 the workers compensation act; *and*

23 (4) *pay general operating expenses of the school district as approved*
24 *by the board of education.*

25 (b) Any balance remaining in the special reserve fund at the end of
26 the budget year shall be carried forward into that reserve fund for
27 succeeding budget years. Such fund shall not be subject to the provisions
28 of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing
29 the budget of such school district, the amounts credited to and the amount
30 on hand in the special reserve fund, and the amount expended therefrom
31 shall be included in the annual budget for the information of the residents
32 of the school district. Interest earned on the investment of moneys in any
33 such fund shall be credited to that fund.

34 Sec. 56. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8250 is
35 hereby amended to read as follows: 72-8250. (a) There is hereby
36 established in every school district a textbook and student materials
37 revolving fund. Moneys in such fund shall be used to:

38 (1) Purchase any items designated in K.S.A. 72-5389, and
39 amendments thereto;

40 (2) pay the cost of materials or other items used in curricular,
41 extracurricular or other school-related activities; ~~and~~

42 (3) purchase textbooks as authorized by K.S.A. 72-4141, and
43 amendments thereto; *and*

1 (4) *for general operating expenses of the school district as approved*
2 *by the board of education.*

3 (b) Any balance remaining in the textbook and student materials
4 revolving fund at the end of the budget year shall be carried forward into
5 that fund for succeeding budget years. Such fund shall not be subject to the
6 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.
7 In preparing the budget of such school district, the amounts credited to and
8 the amount on hand in the textbook and student materials revolving fund,
9 and the amount expended therefrom shall be included in the annual budget
10 for the information of the residents of the school district. Interest earned on
11 the investment of moneys in any such fund shall be credited to that fund.

12 ~~Any unencumbered balance of moneys remaining in the textbook and~~
13 ~~student materials revolving fund of a school district on June 30 of the~~
14 ~~current school year, may be expended in the school year that immediately~~
15 ~~succeeds such date by the school district for general operating expenses of~~
16 ~~the school district as approved by the board of education in an amount not~~
17 ~~to exceed $\frac{1}{2}$ of the unencumbered balance of the school district's textbook~~
18 ~~and student materials revolving fund.~~

19 Sec. 57. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8251 is
20 hereby amended to read as follows: 72-8251. Whenever a school district is
21 required by law to make any payment during the month of June and there
22 is insufficient revenue to make such payment as a result of the payment of
23 state aid after the date prescribed by the state board of education pursuant
24 to K.S.A. 72-6417 or 72-6434 section 7, and amendments thereto, the
25 school district shall make such payment as soon as moneys are available.

26 Sec. 58. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8302 is
27 hereby amended to read as follows: 72-8302. (a) The board of education of
28 a school district may provide or furnish transportation for pupils who are
29 enrolled in the school district to or from any school of the school district or
30 to or from any school of another school district attended by such pupils in
31 accordance with the provisions of an agreement entered into under
32 authority of K.S.A. 72-8233, and amendments thereto.

33 (b) (1) When any or all of the conditions specified in this provision
34 exist, the board of education of a school district shall provide or furnish
35 transportation for pupils who reside in the school district and who attend
36 any school of the school district or who attend any school of another
37 school district in accordance with the provisions of an agreement entered
38 into under authority of K.S.A. 72-8233, and amendments thereto. The
39 conditions which apply to the requirements of this provision are as
40 follows:

41 (A) The residence of the pupil is inside or outside the corporate limits
42 of a city, the school building attended is outside the corporate limits of a
43 city and the school building attended is more than $2\frac{1}{2}$ miles by the usually

1 traveled road from the residence of the pupil; or

2 (B) the residence of the pupil is outside the corporate limits of a city,
3 the school building attended is inside the corporate limits of a city and the
4 school building attended is more than 2¹/₂ miles by the usually traveled
5 road from the residence of the pupil; or

6 (C) the residence of the pupil is inside the corporate limits of one city,
7 the school building attended is inside the corporate limits of a different city
8 and the school building attended is more than 2¹/₂ miles by the usually
9 traveled road from the residence of the pupil.

10 (2) The provisions of this subsection are subject to the provisions of
11 subsections (c) and (d).

12 (c) The board of education of every school district is authorized to
13 adopt rules and regulations to govern the conduct, control and discipline of
14 all pupils while being transported in school buses. The board may suspend
15 or revoke the transportation privilege or entitlement of any pupil who
16 violates any rules and regulations adopted by the board under authority of
17 this subsection.

18 (d) The board of education of every school district may suspend or
19 revoke the transportation privilege or entitlement of any pupil who is
20 detained at school at the conclusion of the school day for violation of any
21 rules and regulations governing pupil conduct or for disobedience of an
22 order of a teacher or other school authority. Suspension or revocation of
23 the transportation privilege or entitlement of any pupil specified in this
24 subsection shall be limited to the school day or days on which the pupil is
25 detained at school. The provisions of this subsection do not apply to any
26 pupil who has been determined to be an exceptional child, except gifted
27 children, under the provisions of the special education for exceptional
28 children act.

29 (e) (1) Subject to the limitations specified in this subsection, the
30 board of education of any school district may prescribe and collect fees to
31 offset, totally or in part, the costs incurred for the provision or furnishing
32 of transportation for pupils. The limitations which apply to the
33 authorization granted by this subsection are as follows:

34 (A) Fees for the provision or furnishing of transportation for pupils
35 shall be prescribed and collected only to recover the costs incurred as a
36 result of and directly attributable to the provision or furnishing of
37 transportation for pupils and only to the extent that such costs are not
38 reimbursed from any other source provided by law;

39 (B) fees for the provision or furnishing of transportation may not be
40 assessed against or collected from any pupil ~~who is counted in determining~~
41 ~~the transportation weighting of the school district under the provisions of~~
42 ~~the school district finance and quality performance act or any pupil who is~~
43 determined to be a child with disabilities under the provisions of the

1 special education for exceptional children act or any pupil who is eligible
2 for free or reduced price meals under the national school lunch act or any
3 pupil who is entitled to transportation under the provisions of subsection
4 (a) of K.S.A. 72-8306(a), and amendments thereto, and who resides 2½
5 miles or more by the regular route of a school bus from the school
6 attended;

7 (C) fees for the provision or furnishing of transportation for pupils in
8 accordance with the provisions of an agreement entered into under
9 authority of K.S.A. 72-8233 or 72-8307, and amendments thereto, shall be
10 controlled by the provisions of the agreement.

11 (2) All moneys received by a school district from fees collected under
12 this subsection shall be deposited in the general fund of the district.

13 Sec. 59. From and after July 1, 2015, K.S.A. 72-8309 is hereby
14 amended to read as follows: 72-8309. (a) The board of education of a
15 school district shall not furnish or provide transportation for pupils or
16 students who reside in another school district except in accordance with
17 the written consent of the board of education of the school district in which
18 such pupil or student resides, or in accordance with an order issued by a
19 board of education under the provisions of K.S.A. 72-1046b, and
20 amendments thereto, or in accordance with the provisions of an agreement
21 entered into under authority of K.S.A. 72-8233, and amendments thereto.

22 (b) A school district may transport a nonresident pupil or student if
23 such pupil or student boards the school bus within the boundaries or on the
24 boundary of the transporting school district. To the extent that the
25 provisions of this subsection conflict with the provisions of subsection (a),
26 the provisions of subsection (a) shall control.

27 ~~(c) No pupil or student who is furnished or provided transportation by~~
28 ~~a school district which is not the school district in which the pupil or~~
29 ~~student resides shall be counted in the computation of the school district's~~
30 ~~transportation weighting under article 64 of chapter 72 of Kansas Statutes~~
31 ~~Annotated.~~

32 Sec. 60. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8316 is
33 hereby amended to read as follows: 72-8316. (a) Any board of education,
34 pursuant to a policy developed and adopted by it, may provide for the use
35 of district-owned or leased school buses when such buses are not being
36 used for regularly required school purposes. The policy may provide for:

37 (1) (A) Transporting parents and other adults to or from school-
38 related functions or activities;; (B) transporting pupils to or from functions
39 or activities sponsored by organizations, the membership of which is
40 principally composed of children of school age;; and (C) transporting
41 persons engaged in field trips in connection with their participation in an
42 adult education program maintained by the transporting school district or
43 by any other school district, within or outside the boundaries of the

1 transporting school district; and

2 (2) contracting with: (A) The governing body of any township, city or
3 county for transportation of individuals, groups or organizations;; (B) the
4 governing authority of any nonpublic school for transportation of pupils
5 attending such nonpublic school to or from interschool or intraschool
6 functions or activities;; (C) the board of trustees of any community college
7 for transportation of students enrolled in such community college to or
8 from attendance at class at the community college or to and from functions
9 or activities of the community college;; (D) a public recreation
10 commission established and operated under the laws of this state, for any
11 purposes related to the operation of the recreation commission and all
12 programs and services thereof;; (E) the board of education of any other
13 school district for transportation, on a cooperative and shared-cost basis, of
14 pupils, school personnel, parents and other adults to or from school-related
15 functions or activities;; or (F) a four-year college or university, area
16 vocational school or area vocational-technical school for transportation of
17 students to or from attendance at class at the four-year college or
18 university, area vocational school or area vocational-technical school or for
19 transportation of students, alumni and other members of the public to or
20 from functions or activities of the four-year college or university, area
21 vocational school or area vocational-technical school.

22 ~~(b) The costs related to the use of school buses under authority of this~~
23 ~~section shall not be considered in determining the transportation weighting~~
24 ~~of a school district under article 64 of chapter 72 of Kansas Statutes-~~
25 ~~Annotated.~~

26 (e) Transportation fees may be charged by the board to offset, totally
27 or in part, the costs incurred for the use of school buses under authority of
28 this section.

29 ~~(d)~~ (c) Any revenues received by a board of education as
30 transportation fees or under any contract entered into pursuant to this
31 section shall be deposited in the general fund of the *school* district and
32 shall be considered reimbursements to the *school* district for the purpose of
33 the ~~school district finance and quality performance act classroom learning~~
34 ~~assuring student success act, section 4 et seq., and amendments thereto.~~
35 Such revenues may be expended whether the same have been budgeted or
36 not.

37 (e) ~~(d)~~ The provisions of ~~subsection (e) of~~ K.S.A. 8-1556(c), and
38 amendments thereto, apply to the use of school buses under authority of
39 this section.

40 Sec. 61. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8415b is
41 hereby amended to read as follows: 72-8415b. (a) Any school district that
42 elects to become a self-insurer under the provisions of K.S.A. 72-8414,
43 and amendments thereto, may transfer moneys from its general fund to the

1 special reserve fund of the district as provided by ~~K.S.A. 72-6428~~ *section*
2 *19*, and amendments thereto.

3 (b) Any community college that elects to become a self-insurer under
4 the provisions of K.S.A. 72-8414, and amendments thereto, may transfer
5 such amounts from its general fund to the health care services reserve fund
6 or the disability income benefits reserve fund, or the group life benefit
7 reserve fund, or all three, as may be deemed necessary to meet the cost of
8 health care services or disability income benefits, or group life insurance
9 claims, whichever is applicable.

10 Sec. 62. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8804 is
11 hereby amended to read as follows: 72-8804. (a) Any moneys in the capital
12 outlay fund of any school district and any moneys received from issuance
13 of bonds under K.S.A. 72-8805 or 72-8810, and amendments thereto, may
14 be used for the purpose of the acquisition, construction, reconstruction,
15 repair, remodeling, additions to, furnishing, maintaining and equipping of
16 school district property and equipment necessary for school district
17 purposes, including: (1) Acquisition of computer software; (2) acquisition
18 of performance uniforms; (3) housing and boarding pupils enrolled in an
19 area vocational school operated under the board of education; (4)
20 architectural expenses; (5) acquisition of building sites; (6) undertaking
21 and maintenance of asbestos control projects; (7) acquisition of school
22 buses; and (8) acquisition of other fixed assets, *and, subject to the*
23 *provisions of section 19, and amendments thereto, may be used for general*
24 *operating expenses of the school district as approved by the board of*
25 *education.*

26 (b) The board of education of any school district is hereby authorized
27 to invest any portion of the capital outlay fund of the school district which
28 is not currently needed in investments authorized by K.S.A. 12-1675, and
29 amendments thereto, in the manner prescribed therein, or may invest the
30 same in direct obligations of the United States government maturing or
31 redeemable at par and accrued interest within three years from date of
32 purchase, the principal and interest whereof is guaranteed by the
33 government of the United States. All interest received on any such
34 investment shall upon receipt thereof be credited to the capital outlay fund.

35 Sec. 63. K.S.A. 2014 Supp. 72-8814, as amended by section 54 of
36 2015 House Substitute for Senate Bill No. 4, is hereby amended to read as
37 follows: 72-8814. (a) There is hereby established in the state treasury the
38 school district capital outlay state aid fund. Such fund shall consist of all
39 amounts transferred thereto under the provisions of subsection (c).

40 (b) ~~In each school year~~ *For school year 2014-2015*, each school
41 district which levies a tax pursuant to K.S.A. 72-8801 et seq., and
42 amendments thereto, shall be entitled to receive payment from the school
43 district capital outlay state aid fund in an amount determined by the state

1 board of education as provided in this subsection. The state board of
2 education shall:

3 (1) Determine the amount of the assessed valuation per pupil (AVPP)
4 of each school district in the state and round such amount to the nearest
5 \$1,000. The rounded amount is the AVPP of a school district for the
6 purposes of this section;

7 ~~(2) determine the median AVPP of all school districts;~~

8 ~~(3) prepare a schedule of dollar amounts using the amount of the~~
9 ~~median AVPP of all school districts the school district with the lowest~~
10 ~~AVPP of all school districts as the point of beginning. The schedule of~~
11 ~~dollar amounts shall range upward in equal \$1,000 intervals from the point~~
12 ~~of beginning to and including an amount that is equal to the amount of the~~
13 ~~AVPP of the school district with the highest AVPP of all school districts~~
14 ~~and shall range downward in equal \$1,000 intervals from the point of~~
15 ~~beginning to and including an amount that is equal to the amount of the~~
16 ~~AVPP of the school district with the lowest AVPP of all school districts;~~

17 ~~(4) (3) determine a state aid percentage factor for each school district~~
18 ~~by assigning a state aid computation percentage to the amount of the~~
19 ~~median lowest AVPP shown on the schedule; and decreasing the state aid~~
20 ~~computation percentage assigned to the amount of the median lowest~~
21 ~~AVPP by one percentage point for each \$1,000 interval above the amount~~
22 ~~of the median lowest AVPP, and increasing the state aid computation~~
23 ~~percentage assigned to the amount of the median AVPP by one percentage~~
24 ~~point for each \$1,000 interval below the amount of the median AVPP.~~
25 Except as provided by K.S.A. 2014 Supp. 72-8814b, and amendments
26 thereto, the state aid percentage factor of a school district is the percentage
27 assigned to the schedule amount that is equal to the amount of the AVPP of
28 the school district, ~~except that the state aid percentage factor of a school~~
29 ~~district shall not exceed 100%. The state aid computation percentage is~~
30 ~~25% 75%;~~

31 ~~(5) (4) determine the amount levied by each school district pursuant~~
32 ~~to K.S.A. 72-8801 et seq., and amendments thereto; and~~

33 ~~(6) (5) multiply the amount computed under (5) subsection (b)(4), but~~
34 ~~not to exceed 8 mills, by the applicable state aid percentage factor for the~~
35 ~~school district. The product is the amount of payment the school district is~~
36 ~~entitled to receive from the school district capital outlay state aid fund in~~
37 ~~the school year.~~

38 ~~(c) The state board shall certify to the director of accounts and reports~~
39 ~~the entitlements of school districts determined under the provisions of~~
40 ~~subsection (b), and except as provided further, an amount equal thereto~~
41 ~~shall be transferred by the director from the state general fund to the~~
42 ~~school district capital outlay state aid fund for distribution to school~~
43 ~~districts.~~

1 ~~(d)~~ During the fiscal year ending June 30, 2015:

2 (1) On February 20, 2015, the director of accounts and reports shall
3 transfer \$25,300,000 from the state general fund to the school district
4 capital outlay state aid fund. The state board of education shall distribute
5 such moneys to pay the proportionate share of the entitlements to each
6 school district as determined under the provisions of subsection (b); and

7 (2) On June 20, 2015, the director of accounts and reports shall
8 transfer the remaining amount of moneys to which the school districts are
9 entitled to receive from the state general fund to the school district capital
10 outlay state aid fund pursuant to the provisions of subsection (b). *Such*
11 *transferred amount shall not exceed \$2,002,500.* The state board of
12 education shall distribute such moneys to pay the ~~remaining proportionate~~
13 share of the entitlement to each school district as determined under the
14 provisions of subsection (b).

15 ~~(e)~~ (d) Payments from the school district capital outlay state aid fund
16 shall be distributed to school districts at times determined by the state
17 board of education. The state board of education shall certify to the
18 director of accounts and reports the amount due each school district
19 entitled to payment from the fund, and the director of accounts and reports
20 shall draw a warrant on the state treasurer payable to the treasurer of the
21 school district. Upon receipt of the warrant, the treasurer of the school
22 district shall credit the amount thereof to the capital outlay fund of the
23 school district to be used for the purposes of such fund.

24 ~~(f)~~ (e) Amounts transferred to the capital outlay fund of a school
25 district as authorized by K.S.A. 72-6433, and amendments thereto, shall
26 not be included in the computation when determining the amount of state
27 aid to which a district is entitled to receive under this section.

28 Sec. 64. From and after July 1, 2015, K.S.A. 72-8908 is hereby
29 amended to read as follows: 72-8908. As used in this act:

30 (a) "Juvenile" means a person who is less than 18 years of age;

31 (b) "adult" means a person who is 18 years of age or older;

32 (c) "felony" means any crime designated a felony by the laws of
33 Kansas or the United States;

34 (d) "misdemeanor" means any crime designated a misdemeanor by
35 the laws of Kansas or the United States;

36 (e) "school day" means any day on which school is maintained;

37 (f) "school year" has the meaning ascribed thereto in ~~K.S.A. 72-6408~~
38 *section 5*, and amendments thereto;

39 (g) "counsel" means any person a pupil selects to represent and
40 advise the pupil at all proceedings conducted pursuant to the provisions of
41 this act; and

42 (h) "principal witness" means any witness whose testimony is of
43 major importance in support of the charges upon which a proposed

1 suspension or expulsion from school is based, or in determination of
2 material questions of fact.

3 Sec. 65. From and after July 1, 2015, K.S.A. 2014 Supp. 72-9509 is
4 hereby amended to read as follows: 72-9509. (a) There is hereby
5 established in every school district a fund which shall be called the
6 bilingual education fund, which fund shall consist of all moneys deposited
7 therein or transferred thereto according to law. ~~The expenses of a district~~
8 ~~directly attributable to such bilingual education programs shall be paid~~
9 ~~from the bilingual education fund~~ *Amounts deposited in the bilingual*
10 *education fund may be used for the payment of expenses directly*
11 *attributable to bilingual education or for general operating expenses of*
12 *the school district as approved by the board of education.*

13 (b) Any balance remaining in the bilingual education fund at the end
14 of the budget year shall be carried forward into the bilingual education
15 fund for succeeding budget years. Such fund shall not be subject to the
16 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.
17 In preparing the budget of such school district, the amounts credited to and
18 the amount on hand in the bilingual education fund, and the amount
19 expended therefrom shall be included in the annual budget for the
20 information of the residents of the school district. Interest earned on the
21 investment of moneys in any such fund shall be credited to that fund.

22 ~~Any unencumbered balance of moneys remaining in the bilingual~~
23 ~~education fund of a school district on June 30 of the current school year,~~
24 ~~may be expended in the school year that immediately succeeds such date~~
25 ~~by the school district for general operating expenses of the school district~~
26 ~~as approved by the board of education.~~

27 (c) Each year the board of education of each school district shall
28 prepare and submit to the state board a report on the bilingual education
29 program and assistance provided by the district. Such report shall include
30 information specifying the number of pupils who were served or provided
31 assistance, the type of service provided, the research upon which the
32 district relied in determining that a need for service or assistance existed,
33 the results of providing such service or assistance and any other
34 information required by the state board.

35 Sec. 66. From and after July 1, 2015, K.S.A. 2014 Supp. 72-9609 is
36 hereby amended to read as follows: 72-9609. There is hereby established
37 in every school district a fund which shall be called the professional
38 development fund, which fund shall consist of all moneys deposited
39 therein or transferred thereto according to law. All moneys received by the
40 school district from whatever source for professional development
41 programs established under this act shall be credited to the fund
42 established by this section. ~~The expenses of a school district directly~~
43 ~~attributable to professional development programs shall be paid from the~~

1 ~~professional development fund~~ *Amounts deposited in the professional*
2 *development fund may be used for the payment of expenses directly*
3 *attributable to professional development or for general operating*
4 *expenses of the school district as approved by the board of education.*

5 ~~Any unencumbered balance of moneys remaining in the professional~~
6 ~~development fund of a school district on June 30 of the current school~~
7 ~~year, may be expended in the school year that immediately succeeds such~~
8 ~~date by the school district for general operating expenses of the school~~
9 ~~district as approved by the board of education.~~

10 Sec. 67. From and after July 1, 2015, K.S.A. 2014 Supp. 72-99a02 is
11 hereby amended to read as follows: 72-99a02. As used in the tax credit for
12 low income students scholarship program act:

13 (a) "Contributions" means monetary gifts or donations and in-kind
14 contributions, gifts or donations that have an established market value.

15 (b) "Department" means the Kansas department of revenue.

16 (c) "Educational scholarship" means an amount not to exceed \$8,000
17 provided to eligible students to cover all or a portion of the costs of tuition,
18 fees and expenses of a qualified school and, if applicable, the costs of
19 transportation to a qualified school if provided by such qualified school.

20 (d) "Eligible student" means a child who:

21 (1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, ~~and~~
22 ~~amendments thereto prior to its repeal~~, and who is attending a school that
23 would qualify as either a title I focus school or a title I priority school as
24 described by the state board under the elementary and secondary education
25 act flexibility waiver as amended in January 2013; or (B) has received an
26 educational scholarship under this program and has not graduated from
27 high school or reached 21 years of age;

28 (2) resides in Kansas while receiving an educational scholarship; and

29 (3) (A) was enrolled in any public school in the previous school year
30 in which an educational scholarship is first sought for the child; or (B) is
31 eligible to be enrolled in any public school in the school year in which an
32 educational scholarship is first sought for the child and the child is under
33 the age of six years.

34 (e) "Parent" includes a guardian, custodian or other person with
35 authority to act on behalf of the child.

36 (f) "Program" means the tax credit for low income students
37 scholarship program established in K.S.A. 2014 Supp. 72-99a01 through
38 72-99a07, and amendments thereto.

39 (g) "Public school" means a school that would qualify as either a title
40 I focus school or a title I priority school as described by the state board
41 under the elementary and secondary education act flexibility waiver as
42 amended in January 2013 and is operated by a school district.

43 (h) "Qualified school" means any nonpublic school that provides

1 education to elementary ~~and~~ or secondary students, has notified the state
2 board of its intention to participate in the program and complies with the
3 requirements of the program.

4 (i) "Scholarship granting organization" means an organization that
5 complies with the requirements of this program and provides educational
6 scholarships to students attending qualified schools of their parents'
7 choice.

8 (j) "School district" or "district" means any unified school district
9 organized and operating under the laws of this state.

10 (k) "School year" shall have the meaning ascribed thereto in ~~K.S.A.~~
11 ~~72-6408~~ *section 5*, and amendments thereto.

12 (l) "Secretary" means the secretary of revenue.

13 (m) "State board" means the state board of education.

14 Sec. 68. From and after July 1, 2015, K.S.A. 2014 Supp. 74-32,141 is
15 hereby amended to read as follows: 74-32,141. (a) On July 1, 1999, the
16 technical colleges, area vocational schools and area vocational-technical
17 schools established and existing under the laws of this state shall be and
18 hereby are transferred from the supervision of the state board of education
19 to supervision and coordination by the state board of regents. The technical
20 colleges, area vocational schools and area vocational-technical schools
21 shall continue to be operated, managed and controlled by governing boards
22 as provided for in article 44 of chapter 72 of Kansas Statutes Annotated,
23 *and amendments thereto*. The state board of regents shall exercise such
24 supervision and coordination of the operation, management and control of
25 technical colleges, area vocational schools and area vocational-technical
26 schools as may be prescribed by law.

27 (b) On July 1, 1999, all of the powers, duties, functions, records and
28 property of the state board of education relating to operations of technical
29 colleges, area vocational schools and area vocational-technical schools
30 shall be and are hereby transferred to and conferred and imposed upon the
31 state board of regents.

32 (c) On and after July 1, 1999, the state board of regents shall be the
33 successor in every way to the powers, duties and functions of the state
34 board of education relating to operations of technical colleges, area
35 vocational schools and area vocational-technical schools in which the
36 same were vested prior to July 1, 1999. Every act performed by the state
37 board of regents shall be deemed to have the same force and effect as if
38 performed by the state board of education in which such functions were
39 vested prior to July 1, 1999.

40 (d) On and after July 1, 1999, whenever the state board of education,
41 or words of like effect, is referred to or designated by a statute, contract or
42 other document relating to operations of technical colleges, area vocational
43 schools or area vocational-technical schools, such reference or designation

1 shall be deemed to apply to the state board of regents established.

2 (e) All rules and regulations, and all orders and directives of the state
3 board of education relating to operations of technical colleges, area
4 vocational schools and area vocational-technical schools which are in
5 existence on July 1, 1999, shall continue to be effective and shall be
6 deemed to be the duly adopted rules and regulations or orders and
7 directives of the state board of regents until revised, amended, revoked or
8 nullified pursuant to law.

9 (f) The unexpended balance of any appropriation for and any funds
10 available to the state board of education for purposes relating to operations
11 of technical colleges, area vocational schools and area vocational-technical
12 schools shall be transferred to the state board of regents on July 1, 1999.

13 (g) On and after July 1, 1999, all books, records and papers of the
14 governing boards of technical colleges, area vocational schools and area
15 vocational-technical schools shall be open and available, at all reasonable
16 times, to the state board of regents and its designated officers, employees
17 and agents.

18 (h) Except as otherwise specifically provided in this act, the transfer
19 of supervision of the technical colleges, area vocational schools and area
20 vocational-technical schools from the state board of education to
21 supervision and coordination by the state board of regents shall not be
22 construed in any manner so as to change or affect the operation,
23 management and control of any technical college, area vocational school
24 or area vocational-technical school or to change or affect any existing
25 power, duty or function of the governing board of any technical college,
26 area vocational school or area vocational-technical school with respect to
27 such operation, management and control.

28 ~~(i) For the purposes of the school district finance and quality~~
29 ~~performance act, the term approved "career technical" education program~~
30 ~~means in the case of career technical education programs offered and~~
31 ~~provided in the area vocational schools, the area vocational-technical~~
32 ~~schools, and the technical colleges, approved by the state board of regents;~~
33 ~~and in the case of career technical education programs offered and~~
34 ~~provided in the high schools of a school district, approved by the state~~
35 ~~board of education.~~

36 Sec. 69. From and after July 1, 2015, K.S.A. 2014 Supp. 74-4939a is
37 hereby amended to read as follows: 74-4939a. On and after the effective
38 date of this act for each fiscal year commencing with fiscal year 2005,
39 notwithstanding the provisions of K.S.A. 74-4939, and amendments
40 thereto or any other statute, all moneys appropriated for the department of
41 education from the state general fund commencing with fiscal year 2005,
42 and each ensuing fiscal year thereafter, by appropriation act of the
43 legislature, in the KPERS — employer contributions account and all

1 moneys appropriated for the department of education from the state
2 general fund or any special revenue fund for each fiscal year commencing
3 with fiscal year 2005, and each ensuing fiscal year thereafter, by any such
4 appropriation act in that account or any other account for payment of
5 employer contributions for school districts, shall be distributed by the
6 department of education to school districts in accordance with this section.
7 Notwithstanding the provisions of K.S.A. 74-4939, and amendments
8 thereto, the department of education shall disburse to each school district
9 that is an eligible employer as specified in ~~subsection (1) of K.S.A. 74-~~
10 ~~4931(1), and amendments thereto, an amount certified by the board of~~
11 ~~trustees of the Kansas public employees retirement system which is equal~~
12 ~~to the participating employer's obligation of such school district to the~~
13 ~~system in accordance with policies and procedures which are hereby~~
14 ~~authorized and directed to be adopted by the department of education for~~
15 ~~the purposes of this section and in accordance with any requirements~~
16 ~~prescribed by the board of trustees of the Kansas public employees~~
17 ~~retirement system in accordance with section 6(a)(4), and amendments~~
18 ~~thereto, which shall be disbursed pursuant to section 6, and amendments~~
19 ~~thereto.~~ Upon receipt of each such disbursement of moneys, the school
20 district shall deposit the entire amount thereof into a special retirement
21 contributions fund of the school district, which shall be established by the
22 school district in accordance with such policies and procedures and which
23 shall be used for the sole purpose of receiving such disbursements from
24 the department of education and making the remittances to the system in
25 accordance with this section and such policies and procedures. Upon
26 receipt of each such disbursement of moneys from the department of
27 education, the school district shall remit, in accordance with the provisions
28 of such policies and procedures and in the manner and on the date or dates
29 prescribed by the board of trustees of the Kansas public employees
30 retirement system, an equal amount to the Kansas public employees
31 retirement system from the special retirement contributions fund of the
32 school district to satisfy such school district's obligation as a participating
33 employer. Notwithstanding the provisions of K.S.A. 74-4939, and
34 amendments thereto, each school district that is an eligible employer as
35 specified in ~~subsection (1) of K.S.A. 74-4931(1), and amendments thereto,~~
36 shall show within the budget of such school district all amounts received
37 from disbursements into the special retirement contributions fund of such
38 school district. Notwithstanding the provisions of any other statute, no
39 official action of the school board of such school district shall be required
40 to approve a remittance to the system in accordance with this section and
41 such policies and procedures. All remittances of moneys to the system by a
42 school district in accordance with this subsection and such policies and
43 procedures shall be deemed to be expenditures of the school district.

1 Sec. 70. From and after July 1, 2015, K.S.A. 2014 Supp. 74-8925 is
2 hereby amended to read as follows: 74-8925. (a) For the purposes of this
3 act, the term "taxing subdivision" shall include the county, the city, the
4 unified school district and any other taxing subdivision levying real
5 property taxes, the territory or jurisdiction of which includes any currently
6 existing or subsequently created redevelopment district. The term "real
7 property taxes" includes all taxes levied on an ad valorem basis upon land
8 and improvements thereon, other than the property tax levied pursuant to
9 the provisions of ~~K.S.A. 72-6434~~ *section 11*, and amendments thereto, or
10 any other property tax levied by or on behalf of a school district.

11 (b) All tangible taxable property located within a redevelopment
12 district shall be assessed and taxed for ad valorem tax purposes pursuant to
13 law in the same manner that such property would be assessed and taxed if
14 located outside such district, and all ad valorem taxes levied on such
15 property shall be paid to and collected by the county treasurer in the same
16 manner as other taxes are paid and collected. Except as otherwise provided
17 in this section, the county treasurer shall distribute such taxes as may be
18 collected in the same manner as if such property were located outside a
19 redevelopment district. Each redevelopment district established under the
20 provisions of this act shall constitute a separate taxing unit for the purpose
21 of the computation and levy of taxes.

22 (c) Beginning with the first payment of taxes which are levied
23 following the date of approval of any redevelopment district established
24 pursuant to K.S.A. 74-8921, and amendments thereto, real property taxes
25 received by the county treasurer resulting from taxes which are levied
26 subject to the provisions of this act by and for the benefit of a taxing
27 subdivision, as herein defined, on property located within such
28 redevelopment district constituting a separate taxing unit under the
29 provisions of this section, shall be divided as follows:

30 (1) From the taxes levied each year subject to the provisions of this
31 act by or for each of the taxing subdivisions upon property located within a
32 redevelopment district constituting a separate taxing unit under the
33 provisions of this act, the county treasurer first shall allocate and pay to
34 each such taxing subdivision all of the real property taxes collected which
35 are produced from that portion of the current assessed valuation of such
36 real property located within such separate taxing unit which is equal to the
37 total assessed value of such real property on the date of the establishment
38 of the redevelopment district.

39 (2) Any real property taxes produced from that portion of the current
40 assessed valuation of real property within the redevelopment district
41 constituting a separate taxing unit under the provisions of this section in
42 excess of an amount equal to the total assessed value of such real property
43 on the effective date of the establishment of the district shall be allocated

1 and paid by the county treasurer according to specified percentages of the
2 tax increment expressly agreed upon and consented to by the governing
3 bodies of the county and school district in which the redevelopment
4 district is located. The amount of the real property taxes allocated and
5 payable to the authority under the agreement shall be paid by the county
6 treasurer to the treasurer of the state. The remaining amount of the real
7 property taxes not payable to the authority shall be allocated and paid in
8 the same manner as other ad valorem taxes. Any real property taxes paid to
9 the state treasurer under this section shall be deposited in the
10 redevelopment bond finance fund of the authority which is created
11 pursuant to K.S.A. 74-8927, and amendments thereto, to pay the costs of
12 any approved redevelopment project, including the payment of principal of
13 and interest on any bonds issued by the authority to finance, in whole or in
14 part, such project. When such bonds and interest thereon have been paid,
15 all moneys thereafter received from real property taxes within such
16 redevelopment district shall be allocated and paid to the respective taxing
17 subdivisions in the same manner as are other ad valorem taxes. If such
18 bonds and interest thereon have been paid before the completion of a
19 project, the authority may continue to use such moneys for any purpose
20 authorized by the redevelopment agreement until such time as the project
21 costs are paid or reimbursed, but for a period not to exceed the final
22 scheduled maturity of the bonds.

23 (d) In any redevelopment plan or in the proceedings for the issuing of
24 any bonds by the authority to finance a project, the property tax increment
25 portion of taxes provided for in ~~paragraph (2) of subsection (c)(2)~~ may be
26 irrevocably pledged for the payment of the principal of and interest on
27 such bonds. The authority may adopt a redevelopment plan in which only
28 a specified percentage of the tax increment realized from taxpayers in the
29 redevelopment district is pledged to the payment of costs.

30 Sec. 71. From and after July 1, 2015, K.S.A. 2014 Supp. 74-99b43 is
31 hereby amended to read as follows: 74-99b43. (a) The Kansas
32 development finance authority is hereby authorized to issue special
33 obligation bonds pursuant to K.S.A. 74-8901 et seq., and amendments
34 thereto, in one or more series to finance the undertaking of any bioscience
35 development project in accordance with the provisions of this act. No
36 special obligation bonds may be issued pursuant to this section unless the
37 Kansas development finance authority has received a resolution of the
38 board of the authority requesting the issuance of such bonds. Such special
39 obligation bonds shall be made payable, both as to principal and interest
40 from one or more of the following, as directed by the authority:

41 (1) From ad valorem tax increments allocated to, and paid into the
42 bioscience development bond fund for the payment of the project costs of
43 a bioscience development project under the provisions of this section;

1 (2) from any private sources, contributions or other financial
2 assistance from the state or federal government;

3 (3) from a pledge of a portion or all of the revenue received from
4 transient guest, sales and use taxes collected pursuant to K.S.A. 12-1696 et
5 seq., 79-3601 et seq., 79-3701 et seq. and 12-187 et seq., and amendments
6 thereto, and which are collected from taxpayers doing business within that
7 portion of the bioscience development district and paid into the bioscience
8 development bond fund;

9 (4) from a pledge of a portion or all increased revenue received by
10 any city from franchise fees collected from utilities and other businesses
11 using public right-of-way within the bioscience development district; or

12 (5) by any combination of these methods.

13 (b) All tangible taxable property located within a bioscience
14 development district shall be assessed and taxed for ad valorem tax
15 purposes pursuant to law in the same manner that such property would be
16 assessed and taxed if located outside such district, and all ad valorem taxes
17 levied on such property shall be paid to and collected by the county
18 treasurer in the same manner as other taxes are paid and collected. Except
19 as otherwise provided in this section, the county treasurer shall distribute
20 such taxes as may be collected in the same manner as if such property
21 were located outside a bioscience development district. Each bioscience
22 development district established under the provisions of this act shall
23 constitute a separate taxing unit for the purpose of the computation and
24 levy of taxes.

25 (c) Beginning with the first payment of taxes which are levied
26 following the date of the establishment of the bioscience development
27 district real property taxes received by the county treasurer resulting from
28 taxes which are levied subject to the provisions of this act by and for the
29 benefit of a taxing subdivision, as defined in K.S.A. 2014 Supp. 12-1770a,
30 and amendments thereto, on property located within such bioscience
31 development district constituting a separate taxing unit under the
32 provisions of this section, shall be divided as follows:

33 (1) From the taxes levied each year subject to the provisions of this
34 act by or for each of the taxing subdivisions upon property located within a
35 bioscience development district constituting a separate taxing unit under
36 the provisions of this act, the county treasurer first shall allocate and pay to
37 each such taxing subdivision all of the real property taxes collected which
38 are produced from the base year assessed valuation.

39 (2) Any real property taxes, except for property taxes levied for
40 schools pursuant to ~~K.S.A. 72-6431~~ *section 11*, and amendments thereto,
41 produced from that portion of the current assessed valuation of real
42 property within the bioscience development district constituting a separate
43 taxing unit under the provisions of this section in excess of the base year

1 assessed valuation shall be allocated and paid by the county treasurer to
 2 the bioscience development bond fund to pay the bioscience development
 3 project costs including the payment of principal and interest on any special
 4 obligation bonds to finance, in whole or in part, such bioscience
 5 development projects.

6 (d) The authority may pledge the bioscience development bond fund
 7 or other available revenue to the repayment of such special obligation
 8 bonds prior to, simultaneously with, or subsequent to the issuance of such
 9 special obligation bonds.

10 (e) Any bonds issued under the provisions of this act and the interest
 11 paid thereon, unless specifically declared to be taxable in the authorizing
 12 resolution of the Kansas development finance authority, shall be exempt
 13 from all state, county and municipal taxes, and the exemption shall include
 14 income, estate and property taxes.

15 Sec. 72. From and after July 1, 2015, K.S.A. 2014 Supp. 75-2319 is
 16 hereby amended to read as follows: 75-2319. (a) There is hereby
 17 established in the state treasury the school district capital improvements
 18 fund. The fund shall consist of all amounts transferred thereto under the
 19 provisions of subsection (c).

20 (b) Subject to the provisions of subsection (f), in each school year,
 21 each school district which is obligated to make payments from its capital
 22 improvements fund shall be entitled to receive payment from the school
 23 district capital improvements fund in an amount determined by the state
 24 board of education as provided in this subsection. ~~The state board of~~
 25 ~~education shall:~~

26 (1) *For contractual bond obligations incurred by a school district*
 27 *prior to July 1, 2015, the state board of education shall:*

28 (A) Determine the amount of the assessed valuation per pupil (AVPP)
 29 of each school district in the state and round such amount to the nearest
 30 \$1,000. The rounded amount is the AVPP of a school district for the
 31 purposes of this ~~section~~ subsection (b)(1);

32 ~~(B)~~ (B) determine the median AVPP of all school districts;

33 ~~(C)~~ (C) prepare a schedule of dollar amounts using the amount of the
 34 median AVPP of all school districts as the point of beginning. The
 35 schedule of dollar amounts shall range upward in equal \$1,000 intervals
 36 from the point of beginning to and including an amount that is equal to the
 37 amount of the AVPP of the school district with the highest AVPP of all
 38 school districts and shall range downward in equal \$1,000 intervals from
 39 the point of beginning to and including an amount that is equal to the
 40 amount of the AVPP of the school district with the lowest AVPP of all
 41 school districts;

42 ~~(D)~~ (D) determine a state aid percentage factor for each school district
 43 by assigning a state aid computation percentage to the amount of the

1 median AVPP shown on the schedule, decreasing the state aid computation
 2 percentage assigned to the amount of the median AVPP by one percentage
 3 point for each \$1,000 interval above the amount of the median AVPP, and
 4 increasing the state aid computation percentage assigned to the amount of
 5 the median AVPP by one percentage point for each \$1,000 interval below
 6 the amount of the median AVPP. Except as provided by K.S.A. 2014 Supp.
 7 75-2319c, and amendments thereto, the state aid percentage factor of a
 8 school district is the percentage assigned to the schedule amount that is
 9 equal to the amount of the AVPP of the school district. The state aid
 10 percentage factor of a school district shall not exceed 100%. The state aid
 11 computation percentage is 5% for contractual bond obligations incurred by
 12 a school district prior to the effective date of this act, and 25% for
 13 contractual bond obligations incurred by a school district on or after the
 14 effective date of this act;

15 ~~(5) (E) determine the amount of payments in the aggregate that a~~
 16 ~~school district is obligated to make from its bond and interest fund and, of~~
 17 ~~such amount, compute the amount attributable to contractual bond~~
 18 ~~obligations incurred by the school district prior to the effective date of this~~
 19 ~~act and the amount attributable to contractual bond obligations incurred by~~
 20 ~~the school district on or after the effective date of this act July 1, 2015;~~
 21 ~~and~~

22 ~~(6) (F) multiply each of the amounts computed the amount~~
 23 ~~determined under (5) subsection (b)(1)(E) by the applicable state aid~~
 24 ~~percentage factor; and~~

25 ~~(7) add the products obtained under (6). The amount of the sum is the~~
 26 ~~amount of payment the school district is entitled to receive from the school~~
 27 ~~district capital improvements fund in the school year.~~

28 *(2) For contractual bond obligations incurred by a school district on*
 29 *or after July 1, 2015, the state board of education shall:*

30 *(A) Determine the amount of the AVPP of each school district in the*
 31 *state and round such amount to the nearest \$1,000. The rounded amount is*
 32 *the AVPP of a school district for the purposes of this subsection (b)(2);*

33 *(B) prepare a schedule of dollar amounts using the amount of the*
 34 *AVPP of the school district with the lowest AVPP of all school districts as*
 35 *the point of beginning. The schedule of dollar amounts shall range upward*
 36 *in equal \$1,000 intervals from the point of beginning to and including an*
 37 *amount that is equal to the amount of the AVPP of the school district with*
 38 *the highest AVPP of all school districts;*

39 *(C) determine a state aid percentage factor for each school district*
 40 *by assigning a state aid computation percentage to the amount of the*
 41 *lowest AVPP shown on the schedule and decreasing the state aid*
 42 *computation percentage assigned to the amount of the lowest AVPP by one*
 43 *percentage point for each \$1,000 interval above the amount of the lowest*

1 *AVPP. Except as provided by K.S.A. 2014 Supp. 75-2319c, and*
2 *amendments thereto, the state aid percentage factor of a school district is*
3 *the percentage assigned to the schedule amount that is equal to the*
4 *amount of the AVPP of the school district. The state aid computation*
5 *percentage is 75%;*

6 *(D) determine the amount of payments that a school district is*
7 *obligated to make from its bond and interest fund attributable to*
8 *contractual bond obligations incurred by the school district on or after*
9 *July 1, 2015; and*

10 *(E) multiply the amount determined under subsection (b)(2)(D) by*
11 *the applicable state aid percentage factor.*

12 *(3) The sum of the amount determined under subsection (b)(1)(F) and*
13 *the amount determined under subsection (b)(2)(E) is the amount of*
14 *payment the school district is entitled to receive from the school district*
15 *capital improvements fund in the school year.*

16 (c) The state board of education shall certify to the director of
17 accounts and reports the entitlements of school districts determined under
18 the provisions of subsection (b), and an amount equal thereto shall be
19 transferred by the director from the state general fund to the school district
20 capital improvements fund for distribution to school districts. All transfers
21 made in accordance with the provisions of this subsection shall be
22 considered to be demand transfers from the state general fund, except that
23 all such transfers during the fiscal years ending June 30, 2013, June 30,
24 2014, June 30, 2015, and June 30, 2016, shall be considered to be revenue
25 transfers from the state general fund.

26 (d) Payments from the school district capital improvements fund shall
27 be distributed to school districts at times determined by the state board of
28 education to be necessary to assist school districts in making scheduled
29 payments pursuant to contractual bond obligations. The state board of
30 education shall certify to the director of accounts and reports the amount
31 due each school district entitled to payment from the fund, and the director
32 of accounts and reports shall draw a warrant on the state treasurer payable
33 to the treasurer of the school district. Upon receipt of the warrant, the
34 treasurer of the school district shall credit the amount thereof to the bond
35 and interest fund of the school district to be used for the purposes of such
36 fund.

37 (e) The provisions of this section apply only to contractual
38 obligations incurred by school districts pursuant to general obligation
39 bonds issued upon approval of a majority of the qualified electors of the
40 school district voting at an election upon the question of the issuance of
41 such bonds.

42 ~~(f) Amounts transferred to the capital improvements fund of a school~~
43 ~~district as authorized by K.S.A. 72-6433, and amendments thereto, shall~~

1 not be included in the computation when determining the amount of state
2 aid to which a district is entitled to receive under this section.

3 Sec. 73. From and after July 1, 2015, K.S.A. 2014 Supp. 79-201x is
4 hereby amended to read as follows: 79-201x. For taxable years ~~2013~~ 2015
5 and ~~2014~~ 2016, the following described property, to the extent herein
6 specified, shall be and is hereby exempt from the property tax levied
7 pursuant to the provisions of ~~K.S.A. 72-6431~~ *section 11*, and amendments
8 thereto: Property used for residential purposes to the extent of \$20,000 of
9 its appraised valuation.

10 Sec. 74. From and after July 1, 2015, K.S.A. 2014 Supp. 79-213 is
11 hereby amended to read as follows: 79-213. (a) Any property owner
12 requesting an exemption from the payment of ad valorem property taxes
13 assessed, or to be assessed, against their property shall be required to file
14 an initial request for exemption, on forms approved by the state ~~court~~
15 *board* of tax appeals and provided by the county appraiser.

16 (b) The initial exemption request shall identify the property for which
17 the exemption is requested and state, in detail, the legal and factual basis
18 for the exemption claimed.

19 (c) The request for exemption shall be filed with the county appraiser
20 of the county where such property is principally located.

21 (d) After a review of the exemption request, and after a preliminary
22 examination of the facts as alleged, the county appraiser shall recommend
23 that the exemption request either be granted or denied, and, if necessary,
24 that a hearing be held. If a denial is recommended, a statement of the
25 controlling facts and law relied upon shall be included on the form.

26 (e) The county appraiser, after making such written recommendation,
27 shall file the request for exemption and the recommendations of the county
28 appraiser with the state ~~court~~ *board* of tax appeals. With regard to a request
29 for exemption from property tax pursuant to the provisions of K.S.A. 79-
30 201g and 82a-409, and amendments thereto, not filed with the ~~court~~ *board*
31 of tax appeals by the county appraiser on or before the effective date of
32 this act, if the county appraiser recommends the exemption request be
33 granted, the exemption shall be provided in the amount recommended by
34 the county appraiser and the county appraiser shall not file the request for
35 exemption and recommendations of the county appraiser with the state
36 ~~court~~ *board* of tax appeals. The county clerk or county assessor shall
37 annually make such adjustment in the taxes levied against the real property
38 as the owner may be entitled to receive under the provisions of K.S.A. 79-
39 201g, and amendments thereto, as recommended by the county appraiser,
40 beginning with the first period, following the date of issue of the certificate
41 of completion on which taxes are regularly levied, and during the years
42 which the landowner is entitled to such adjustment.

43 (f) Upon receipt of the request for exemption, the ~~court~~ *board* shall

1 docket the same and notify the applicant and the county appraiser of such
2 fact.

3 (g) After examination of the request for exemption and the county
4 appraiser's recommendation related thereto, the ~~court~~ board may fix a time
5 and place for hearing, and shall notify the applicant and the county
6 appraiser of the time and place so fixed. A request for exemption pursuant
7 to: (1) Section 13 of article 11 of the constitution of the state of Kansas; or
8 (2) K.S.A. 79-201a *Second*, and amendments thereto, for property
9 constructed or purchased, in whole or in part, with the proceeds of revenue
10 bonds under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and
11 amendments thereto, prepared in accordance with instructions and
12 assistance which shall be provided by the department of commerce, shall
13 be deemed approved unless scheduled for hearing within 30 days after the
14 date of receipt of all required information and data relating to the request
15 for exemption, and such hearing shall be conducted within 90 days after
16 such date. Such time periods shall be determined without regard to any
17 extension or continuance allowed to either party to such request. In any
18 case where a party to such request for exemption requests a hearing
19 thereon, the same shall be granted. Hearings shall be conducted in
20 accordance with the provisions of the Kansas administrative procedure act.
21 In all instances where the ~~court~~ board sets a request for exemption for
22 hearing, the county shall be represented by its county attorney or county
23 counselor.

24 (h) Except as otherwise provided by subsection (g), in the event of a
25 hearing, the same shall be originally set not later than 90 days after the
26 filing of the request for exemption with the ~~court~~ board.

27 (i) During the pendency of a request for exemption, no person, firm,
28 unincorporated association, company or corporation charged with real
29 estate or personal property taxes pursuant to K.S.A. 79-2004 and 79-
30 2004a, and amendments thereto, on the tax books in the hands of the
31 county treasurer shall be required to pay the tax from the date the request
32 is filed with the county appraiser until the expiration of 30 days after the
33 ~~court~~ board issued its order thereon and the same becomes a final order. In
34 the event that taxes have been assessed against the subject property, no
35 interest shall accrue on any unpaid tax for the year or years in question nor
36 shall the unpaid tax be considered delinquent from the date the request is
37 filed with the county appraiser until the expiration of 30 days after the
38 ~~court~~ board issued its order thereon. In the event the ~~court~~ board
39 determines an application for exemption is without merit and filed in bad
40 faith to delay the due date of the tax, the tax shall be considered delinquent
41 as of the date the tax would have been due pursuant to K.S.A. 79-2004 and
42 79-2004a, and amendments thereto, and interest shall accrue as prescribed
43 therein.

1 (j) In the event the ~~court~~ *board* grants the initial request for
2 exemption, the same shall be effective beginning with the date of first
3 exempt use except that, with respect to property the construction of which
4 commenced not to exceed 24 months prior to the date of first exempt use,
5 the same shall be effective beginning with the date of commencement of
6 construction.

7 (k) In conjunction with its authority to grant exemptions, the ~~court~~
8 *board* shall have the authority to abate all unpaid taxes that have accrued
9 from and since the effective date of the exemption. In the event that taxes
10 have been paid during the period where the subject property has been
11 determined to be exempt, the ~~court~~ *board* shall have the authority to order
12 a refund of taxes for the year immediately preceding the year in which the
13 exemption application is filed in accordance with subsection (a).

14 (l) The provisions of this section shall not apply to: (1) Farm
15 machinery and equipment exempted from ad valorem taxation by K.S.A.
16 79-201j, and amendments thereto; (2) personal property exempted from ad
17 valorem taxation by K.S.A. 79-215, and amendments thereto; (3) wearing
18 apparel, household goods and personal effects exempted from ad valorem
19 taxation by K.S.A. 79-201c, and amendments thereto; (4) livestock; (5) all
20 property exempted from ad valorem taxation by K.S.A. 79-201d, and
21 amendments thereto; (6) merchants' and manufacturers' inventories
22 exempted from ad valorem taxation by K.S.A. 79-201m, and amendments
23 thereto; (7) grain exempted from ad valorem taxation by K.S.A. 79-201n,
24 and amendments thereto; (8) property exempted from ad valorem taxation
25 by K.S.A. 79-201a *Seventeenth*, and amendments thereto, including all
26 property previously acquired by the secretary of transportation or a
27 predecessor in interest, which is used in the administration, construction,
28 maintenance or operation of the state system of highways. The secretary of
29 transportation shall at the time of acquisition of property notify the county
30 appraiser in the county in which the property is located that the acquisition
31 occurred and provide a legal description of the property acquired; (9)
32 property exempted from ad valorem taxation by K.S.A. 79-201a *Ninth*,
33 and amendments thereto, including all property previously acquired by the
34 Kansas turnpike authority which is used in the administration,
35 construction, maintenance or operation of the Kansas turnpike. The Kansas
36 turnpike authority shall at the time of acquisition of property notify the
37 county appraiser in the county in which the property is located that the
38 acquisition occurred and provide a legal description of the property
39 acquired; (10) aquaculture machinery and equipment exempted from ad
40 valorem taxation by K.S.A. 79-201j, and amendments thereto. As used in
41 this section, "aquaculture" has the same meaning ascribed thereto by
42 K.S.A. 47-1901, and amendments thereto; (11) Christmas tree machinery
43 and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and

1 amendments thereto; (12) property used exclusively by the state or any
2 municipality or political subdivision of the state for right-of-way purposes.
3 The state agency or the governing body of the municipality or political
4 subdivision shall at the time of acquisition of property for right-of-way
5 purposes notify the county appraiser in the county in which the property is
6 located that the acquisition occurred and provide a legal description of the
7 property acquired; (13) machinery, equipment, materials and supplies
8 exempted from ad valorem taxation by K.S.A. 79-201w, and amendments
9 thereto; (14) vehicles owned by the state or by any political or taxing
10 subdivision thereof and used exclusively for governmental purposes; (15)
11 property used for residential purposes which is exempted pursuant to
12 K.S.A. 79-201x, *and amendments thereto*, from the property tax levied
13 pursuant to ~~K.S.A. 72-6431~~ *section 11*, and amendments thereto; (16) from
14 and after July 1, 1998, vehicles which are owned by an organization
15 having as one of its purposes the assistance by the provision of transit
16 services to the elderly and to disabled persons and which are exempted
17 pursuant to K.S.A. 79-201 *Ninth, and amendments thereto*; (17) from and
18 after July 1, 1998, motor vehicles exempted from taxation by ~~subsection~~
19 ~~(e) of~~ K.S.A. 79-5107(e), and amendments thereto; (18) commercial and
20 industrial machinery and equipment exempted from property or ad
21 valorem taxation by K.S.A. 2014 Supp. 79-223, and amendments thereto;
22 (19) telecommunications machinery and equipment and railroad
23 machinery and equipment exempted from property or ad valorem taxation
24 by K.S.A. 2014 Supp. 79-224, and amendments thereto; and (20) property
25 exempted from property or ad valorem taxation by K.S.A. 2014 Supp. 79-
26 234, and amendments thereto.

27 (m) The provisions of this section shall apply to property exempt
28 pursuant to the provisions of section 13 of article 11 of the constitution of
29 the state of Kansas.

30 (n) The provisions of subsection (k) as amended by this act shall be
31 applicable to all exemption applications filed in accordance with
32 subsection (a) after December 31, 2001.

33 Sec. 75. From and after July 1, 2015, K.S.A. 79-2001 is hereby
34 amended to read as follows: 79-2001. (a) As soon as the county treasurer
35 receives the tax roll of the county, the treasurer shall enter in a column
36 opposite the description of each tract or parcel of land the amount of
37 unpaid taxes and the date of unredeemed sales, if any, for previous years
38 on such land. The treasurer shall cause a notice to be published in the
39 official county paper once each week for three consecutive weeks, stating
40 in the notice the amount of taxes charged for state, county, township,
41 school, city or other purposes for that year, on each \$1,000 of valuation.

42 (b) Each year after receipt of the tax roll from the county clerk and
43 before December 15, the treasurer shall mail to each taxpayer, as shown by

1 the rolls, a tax statement which indicates the taxing unit, assessed value of
2 real and personal property, the mill levy and tax due. In addition, with
3 respect to land devoted to agricultural use, such statement shall indicate
4 the acreage and description of each parcel of such land. The tax statement
5 shall also indicate separately each parcel of real property which is
6 separately classified for property tax purposes. The county appraiser shall
7 provide the information necessary for the county treasurer to comply with
8 the provisions of this section. The tax statement also may include the
9 intangible tax due the county. All items may be on one statement or may
10 be shown on separate statements and may be on a form prescribed by the
11 county treasurer. The statement shall be mailed to the last known address
12 of the taxpayer or to a designee authorized by the taxpayer to accept the
13 tax statement, if the designee has an interest in receiving the statement.
14 When any statement is returned to the county treasurer for failure to find
15 the addressee, the treasurer shall make a diligent effort to find a
16 forwarding address of the taxpayer and mail the statement to the new
17 address. All tax statements mailed pursuant to this section shall be mailed
18 by first-class mail. The requirement for mailing a tax statement shall
19 extend only to the initial statement required to be mailed in each year and
20 to any follow-up required by this section.

21 (c) For tax year 1998, and all tax years thereafter, after receipt of the
22 tax roll from the county clerk and before December 15, the treasurer shall
23 mail to each taxpayer, as shown by the tax rolls, a tax information form
24 which indicates the taxing unit, assessed value of real property for the
25 current and next preceding taxable year, the mill levy for the current and
26 next preceding taxable year and, in the case of unified school districts, the
27 mill levy required by ~~K.S.A. 72-6431~~ *section II*, and amendments thereto,
28 shall be separately indicated, the tax due and an itemization of each taxing
29 unit's mill levy for the current and next preceding taxable year and the
30 percentage change in the amount of revenue produced therefrom, if any.
31 In addition, with respect to land devoted to agricultural use, such form
32 shall indicate the acreage and description of each parcel of such land. The
33 tax information form shall also indicate separately each parcel of real
34 property which is separately classified for property tax purposes. The
35 county appraiser shall provide the information necessary for the county
36 treasurer to comply with the provisions of this section. The tax
37 information form may be separate from the tax statement or a part of the
38 tax statement. The tax information form shall be in a format prescribed by
39 the director of property valuation. The tax information form shall be
40 mailed to the last known address of the taxpayer. When a tax information
41 form is returned to the county treasurer for failure to find the addressee,
42 the treasurer shall make a diligent effort to find a forwarding address of the
43 taxpayer and mail the tax information form to the new address. All tax

1 information forms mailed pursuant to this section shall be mailed by first
2 class mail.

3 Sec. 76. From and after July 1, 2015, K.S.A. 2014 Supp. 79-2925b is
4 hereby amended to read as follows: 79-2925b. (a) Without a majority vote
5 so providing, the governing body of any municipality shall not approve
6 any appropriation or budget, as the case requires, which may be funded by
7 revenue produced from property taxes, and which provides for funding
8 with such revenue in an amount exceeding that of the next preceding year,
9 adjusted to reflect changes in the consumer price index for all urban
10 consumers as published by the United States department of labor for the
11 preceding calendar year. If the total tangible property valuation in any
12 municipality increases from the next preceding year due to increases in the
13 assessed valuation of existing tangible property and such increase exceeds
14 changes in the consumer price index, the governing body shall lower the
15 amount of ad valorem tax to be levied to the amount of ad valorem tax
16 levied in the next preceding year, adjusted to reflect changes in the
17 consumer price index. This subsection shall not apply to ad valorem taxes
18 levied under K.S.A. ~~72-6431~~, 76-6b01 and 76-6b04 *and section 11*, and
19 amendments thereto, and any other ad valorem tax levy which was
20 previously approved by the voters of such municipality. Notwithstanding
21 the requirements of this subsection, nothing herein shall prohibit a
22 municipality from increasing the amount of ad valorem tax to be levied if
23 the municipality approves the increase with a majority vote of the
24 governing body and publishes such vote as provided in subsection (c).

25 (b) Revenue that, in the current year, is produced and attributable to
26 the taxation of:

- 27 (1) New improvements to real property;
- 28 (2) increased personal property valuation, other than increased
29 valuation of oil and gas leaseholds and mobile homes;
- 30 (3) property located within added jurisdictional territory; or
- 31 (4) property which has changed in use shall not be considered when
32 determining whether revenue produced from property has increased from
33 the next preceding year.

34 (c) In the event the governing body votes to approve any
35 appropriation or budget, as the case requires, which may be funded by
36 revenue produced from property taxes, and which provides for funding
37 with such revenue in an amount exceeding that of the next preceding year
38 as provided in subsection (a), notice of such vote shall be published in the
39 official county newspaper of the county where such municipality is
40 located.

41 (d) The provisions of this section shall be applicable to all fiscal and
42 budget years commencing on and after the effective date of this act.

43 (e) The provisions of this section shall not apply to revenue received

1 from property tax levied for the sole purpose of repayment of the principal
2 of and interest upon bonded indebtedness, temporary notes and no-fund
3 warrants.

4 (f) For purposes of this section, "municipality" means any political
5 subdivision of the state which levies an ad valorem tax on property and
6 includes, but is not limited to, any county, township, municipal university,
7 school district, community college, drainage district or other taxing
8 district. "Municipality" shall not include any such political subdivision or
9 taxing district which receives \$1,000 or less in revenue from property
10 taxes in the current year.

11 Sec. 77. From and after July 1, 2015, K.S.A. 79-5105 is hereby
12 amended to read as follows: 79-5105. (a) A tax is hereby levied upon every
13 motor vehicle, as the same is defined by K.S.A. 79-5101, and amendments
14 thereto, in an amount which shall be determined in the manner hereinafter
15 prescribed, except that: (1) (A) For 1995, the tax on any motorcycle shall
16 not be less than \$6 and the tax on any other motor vehicle shall not be less
17 than \$12; and (B) the tax on each motor vehicle the age of which is 15
18 years or older shall not be more than \$12; and (2) for 1996, and each year
19 thereafter: (A) The tax on any motorcycle shall not be less than \$12 and
20 the tax on any other motor vehicle shall not be less than \$24, except as
21 otherwise provided by clause (B) and (C); (B) the tax on any motorcycle
22 the model year of which is 1980 or earlier shall be \$6 and the tax on any
23 other motor vehicle the model year of which is 1980 or earlier shall be
24 \$12; and (C) if the tax on any motorcycle in 1995 was more than \$6 but
25 less than \$12, the tax shall be determined for 1996 and each year thereafter
26 in the manner hereinafter prescribed but shall not be less than \$6, and if
27 the tax on any other motor vehicle in 1995 was more than \$12 but less than
28 \$24, the tax shall be determined for 1996 and each year thereafter in the
29 manner hereinafter prescribed but shall not be less than \$12.

30 (b) The amount of such tax on a motor vehicle shall be computed by:
31 (1) Determining the amount representing the midpoint of the values
32 included within the class in which such motor vehicle is classified under
33 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the
34 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or
35 portion thereof by which the trade-in value of the vehicle exceeds \$22,000;
36 (2) if the model year of the motor vehicle is a year other than the year for
37 which the tax is levied, by reducing such midpoint amount by an amount
38 equal to 16% in 1995, and all years prior thereto, and 15% in 1996, and all
39 years thereafter, of the remaining balance for each year of difference
40 between the model year of the motor vehicle and the year for which the tax
41 is levied if the model year of the motor vehicle is 1981 or a later year or
42 (B) the remaining balance for each year of difference between the year
43 1980 and the year for which the tax is levied if the model year of the motor

1 vehicle is 1980 or any year prior thereto; (3) by multiplying the amount
2 determined after application of clause (2) above by 30% during calendar
3 year 1995, 28.5% during the calendar year 1996, 26.5% during the
4 calendar year 1997, 24.5% during the calendar year 1998, 22.5% during
5 the calendar year 1999, and 20% during all calendar years thereafter,
6 which shall constitute the taxable value of the motor vehicle; and (4) by
7 multiplying the taxable value of the motor vehicle produced under clause
8 (3) above by the county average tax rate.

9 (c) The "county average tax rate" means the total amount of general
10 property taxes levied within the county by the state, county and all other
11 taxing subdivisions levying such taxes within such county in the second
12 calendar year before the calendar year in which the owner's full
13 registration year begins divided by the total assessed tangible valuation of
14 property within such county as of November 1 of such second calendar
15 year before the calendar year in which the owner's full registration year
16 begins as certified by the secretary of revenue, except that: ~~(1) As of~~
17 ~~November 1, 1994, such rate shall be computed without regard to 11.429%~~
18 ~~of the general property taxes levied by school districts pursuant to K.S.A.~~
19 ~~72-6431, and amendments thereto; (2) as of November 1, 1995, such rate~~
20 ~~shall be computed without regard to 31.429% of the general property taxes~~
21 ~~levied by school districts pursuant to K.S.A. 72-6431, and amendments~~
22 ~~thereto; (3) as of November 1, 1996, such rate shall be computed without~~
23 ~~regard to 54.286% of the general property taxes levied by school districts~~
24 ~~pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of November~~
25 ~~1, 1997, such rate shall be computed without regard to 70.36% of the~~
26 ~~general property taxes levied by school districts pursuant to K.S.A. 72-~~
27 ~~6431, and amendments thereto; and (5) as of November 1, 1998, and such~~
28 ~~date in all years thereafter, such rate shall be computed without regard to~~
29 ~~the general property taxes levied by school districts pursuant to K.S.A. 72-~~
30 ~~6431, and amendments thereto law.~~

31 Sec. 78. K.S.A. 2014 Supp. 72-6434, 72-6460 and 72-8814, as
32 amended by section 54 of 2015 House Substitute for Senate Bill No. 4, are
33 hereby repealed.

34 Sec. 79. From and after July 1, 2015, K.S.A. 12-1677, 12-1775a, 72-
35 1414, 72-6406, 72-6408, 72-6411, 72-6415, 72-6418, 72-6419, 72-6424,
36 72-6427, 72-6429, 72-6432, 72-6436, 72-6437, 72-6444, 72-6446, 72-
37 6447, 72-6622, 72-6757, 72-8190, 72-8230, 72-8233, 72-8236, 72-8309,
38 72-8908, 79-2001 and 79-5105 and K.S.A. 2014 Supp. 10-1116a, 12-
39 1770a, 12-1776a, 46-3401, 46-3402, 72-978, 72-1046b, 72-1398, 72-1923,
40 72-3607, 72-3711, 72-3712, 72-3715, 72-3716, 72-5333b, 72-6405, 72-
41 6407, 72-6409, 72-6410, 72-6412, 72-6413, 72-6414, 72-6414a, 72-6414b,
42 72-6415b, 72-6416, 72-6417, 72-6420, 72-6421, 72-6423, 72-6425, 72-
43 6426, 72-6428, 72-6430, 72-6431, 72-6433, 72-6433d, 72-6434, as

1 amended by section 38 of this act, 72-6434b, 72-6435, 72-6438, 72-6439,
2 72-6439a, 72-6441, 72-6441a, 72-6442b, 72-6443, 72-6445a, 72-6448, 72-
3 6449, 72-6450, 72-6451, 72-6452, 72-6453, 72-6455, 72-6456, 72-6457,
4 72-6458, 72-6460, as amended by section 39 of this act, 72-6461, 72-
5 64b01, 72-64c03, 72-64c05, 72-6624, 72-6625, 72-67,115, 72-7535, 72-
6 8187, 72-8237, 72-8249, 72-8250, 72-8251, 72-8302, 72-8316, 72-8415b,
7 72-8801a, 72-8804, 72-8814, as amended by section 63 of this act, 72-
8 8814b, 72-8815, 72-9509, 72-9609, 72-99a02, 74-32,141, 74-4939a, 74-
9 8925, 74-99b43, 75-2319, 79-201x, 79-213, 79-213f and 79-2925b are
10 hereby repealed.

11 Sec. 80. This act shall take effect and be in force from and after its
12 publication in the Kansas register.