

SESSION OF 2013

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2391**

As Recommended by House Committee on  
Education Budget

**Brief\***

HB 2391 would allow a local school board that has levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to nine years. The amount of the levy would be reduced to 90.0 percent in the third year, and by 10.0 percent each succeeding year until the ninth year.

Current law allows local school boards that have levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to an additional three years.

**Background**

Proponents at the House Budget Committee hearing included Blue Valley-Unified School District (USD) No. 229 and Olathe-USD No. 233. Opponents included representatives of Wichita Public Schools and Independence-USD No. 446.

The fiscal note prepared by the Division of the Budget states the Kansas Department of Education indicates enactment of the bill would not affect state aid to school districts, as the funding for ancillary school facilities is a local property tax and the funding would remain in the local district. Any fiscal effect would be limited to those tax payers in school districts who would choose to extend the property tax levy over a nine year period.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>