

## 2021 Kansas Statutes

**17-1336a. Same; road completion fund; transfer of surplus money for machinery and equipment; limitation.** (a) The board of directors of any cemetery district created pursuant to the provisions of article 13 of chapter 17 of the Kansas Statutes Annotated, and amendments thereto, is hereby authorized and empowered, by resolution, to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements authorized by K.S.A. 17-1336, and amendments thereto. No more than one such transfer shall be made.

(b) The board of directors of any cemetery district created pursuant to article 13 of chapter 17 of the Kansas Statutes Annotated, and amendments thereto, is hereby authorized and empowered, by resolution, to transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

(c) Any money transferred pursuant to this section shall not be subject to K.S.A. 79-2925 to 79-2940, inclusive, and amendments thereto, except that in making the budget of such cemetery districts the amount transferred and the amount expended thereof shall be shown thereon for the information of the taxpayers of such cemetery districts.

**History:** L. 1945, ch. 156, § 2; L. 1983, ch. 82, § 1; July 1.