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Steven J. Anderson, CPA, MBA, Director

Division of the Budget

Sam Brownback, Governor

February 12, 2013

The Honorable Steve Abrams, Chairperson Senate Committee on Education Statehouse, Room 224-E Topeka, Kansas 66612

Dear Senator Abrams:

SUBJECT: Fiscal Note for SB 133 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 133 is respectfully submitted to your committee.

SB 133 would establish a local activities budget for school districts. Any school district with a budget below the statewide median amount per pupil would be eligible to adopt a resolution granting permission to levy a local activities property tax levy not to exceed 3.0 percent of the statewide median amount per pupil. In determining the statewide median amount per pupil, a district's general fund budget and supplemental general fund budget combined divided by the FTE student enrollment would be considered.

According to the Kansas Department of Education, enactment of SB 133 would have no fiscal effect on state aid payments to school districts, as the local activities property tax levy is considered a local property tax. Any fiscal effect would be limited to taxpayers in a district that would choose to levy the tax.

Sincerely,

Steven J. Anderson, CPA, MBA

Director of the Budget

cc: Dale Dennis, Education Steve Neske, Revenue