

March 24, 2016

The Honorable Ty Masterson, Chairperson  
Senate Committee on Ways and Means  
Statehouse, Room 545-S  
Topeka, Kansas 66612

Dear Senator Masterson:

**SUBJECT:** Fiscal Note for SB 514 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 514 is respectfully submitted to your committee.

Under current law, school districts with rapidly growing enrollments can appeal to the Board of Tax Appeals for authorization to levy an additional ad valorem tax to assist in the expenditures of opening a new school during school years 2015-2016 and 2016-2017. This tax is also known as the "ancillary school facilities" levy. SB 514 would allow this levy by a school district if a school facility was financed by the issuance of bonds approved at an election held on or before June 30, 2015.

According to the Department of Education, the bill would only have a fiscal effect on school districts that choose to have an ancillary school facilities weighting. The ancillary facilities levy is remitted to the School District Finance Fund in the state treasury, from which the Department distributes funds to the district that levied the tax. The levy does not affect school finance appropriations made by the state to other districts. Any fiscal effect associated with SB 514 is not reflected in *The FY 2017 Governor's Budget Report*.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Dale Dennis, Education