

**19-2694. Apportionment and distribution of local ad valorem tax reduction fund based on county population; duties of state treasurer.** In each year, the state treasurer shall determine the amounts to be distributed to each county, as apportioned on the basis of population of the counties, from the local ad valorem tax reduction fund, as provided in K.S.A. 79-2959, as follows:

(a) Determine the amounts distributed to all of the counties as apportioned on the basis of population of the counties under the provisions of K.S.A. 79-2959 in the calendar year immediately preceding the effective date of this act.

(b) Determine the amounts to be distributed to all of the counties as apportioned on the basis of population of the counties under the provisions of K.S.A. 79-2959 in the current year.

(c) Subtract the amounts determined in (a) above from the amounts determined in (b) above.

(d) Determine the amounts of the difference in (c) above and apportion such amounts to each county on the basis of the population of the county as ascertained from the most recent population figures available from the United States bureau of the census and published by the division of the budget of the department of administration, or as otherwise provided in K.S.A. 1980 Supp. 11-203[\*].

(e) Determine the amounts distributed to the county on the basis of population of the county under the provisions of K.S.A. 79-2959 in the year immediately preceding the effective date of this act.

(f) Determine the amounts the county would receive in the current year under the provisions of K.S.A. 79-2959 as apportioned on the basis of the population of the county as published by the division of the budget, or as otherwise provided in K.S.A. 1980 Supp. 11-203[\*].

(g) Add the amounts determined in (d) above for the county to the amounts determined in (e) above for the county.

(h) (1) If the amounts of the sums determined in (g) above are greater for every county than the amounts determined in (f) above, the amounts to be distributed to the county, as apportioned on the basis of population of the county under the provisions of said K.S.A. 79-2959 are the amounts determined in (g) above.

(2) If the amounts determined in (f) above are greater for every county than the amounts of the sums determined in (g) above, the amounts to be distributed to the county, as apportioned on the basis of population of the county under the provisions of K.S.A. 1980 Supp. 79-2959, are the amounts determined in (f) above.

**History:** L. 1978, ch. 55, § 4; L. 1980, ch. 284, § 16; July 1.

\* Section expired July 1, 1982, see L. 1981, ch. 59, § 2.