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Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

February 14, 2017

The Honorable Larry Campbell, Chairperson House Committee on K-12 Education Budget Statehouse, Room 286-N Topeka, Kansas 66612

Dear Representative Campbell:

SUBJECT: Fiscal Note for HB 2345 by House Committee on K-12 Education Budget

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2345 is respectfully submitted to your committee.

HB 2345 would establish an optional local activities budget for school districts funded by a special local property tax levy. Upon approval by a majority of the qualified voters of a school district, the local activities budget would be funded by a levy, not exceeding 5.0 percent of the product of the base state aid per pupil, as defined in KSA 72-6410 prior to its repeal, times the full-time equivalent enrollment in the preceding school year.

According to the Kansas Department of Education, enactment of HB 2345 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, and the bill would not provide state aid equalization payments to districts. Any fiscal effect would be limited to taxpayers in a district that would choose to levy the tax.

Sincerely,

Shawn Sullivan,

Director of the Budget