

## 2018 Kansas Statutes

**2-1318. Tax levies by counties, townships and cities; budgeting through township or city general operating fund; use of proceeds; retention of records.** (a) On the basis of the annual surveys of infestation required by K.S.A. 2-1316, and amendments thereto, the tax levying body of each county, township or incorporated city shall either make a tax levy each year for the purpose of paying the cost of control and eradication thereof as provided in this act or set aside a portion of the county general fund equivalent to the budget of the noxious weed program. In the case of cities and counties, a portion of the tax [tax] levy may be used to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Each county, city, and township, separately, shall make a levy each year for such purpose. Any township or city may budget expenditures for noxious weed control within its general operating fund in lieu of levying a special tax therefor or maintaining a separate noxious weed eradication fund. Moneys collected from such levy, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, shall be set apart as a noxious weed eradication fund and warrants duly verified by the weed supervisor or city supervisor, if such is employed, or, if no such supervisor is employed, then by the county, township or city clerk, as the case may be, may be drawn against this fund for all items of expense incident to control of noxious weeds in such jurisdiction respectively. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made under this section shall either be transferred to the noxious weed capital outlay fund for making of capital expenditures incident to the control of noxious weeds or remain in the noxious weed eradication fund for use in the next year.

(b) All records relating to funds received into and spent from both the noxious weed eradication fund and the noxious weed capital outlay fund shall be retained by the county for at least five years and shall be made available to the secretary upon request.

**History:** L. 1937, ch. 1, § 5; L. 1957, ch. 7, § 4; L. 1969, ch. 7, § 1; L. 1970, ch. 69, § 1; L. 1973, ch. 3, § 1; L. 1975, ch. 3, § 1; L. 1979, ch. 52, § 22; L. 1982, ch. 5, § 1; L. 1988, ch. 3, § 1; L. 1990, ch. 66, § 12; L. 1999, ch. 154, § 27; L. 2004, ch. 101, § 29; L. 2018, ch. 77, § 10; July 1.