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REVISOR of STATUTES

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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: February 20, 2019
Subject: House Bill No. 2063

Summary

House Bill No. 2063 establishes an exception to the election requirement to increase budgets of cities and counties funded by property tax revenues in certain circumstances, commonly referred to as the tax lid law.

Section 1 amends K.S.A. 2018 Supp. 79-2925c to add subsection (b)(6) that creates an exception to allow a tax levy increase by a city or county above the CPI limitation without an election when another taxing entity is dissolved and all its powers and liabilities are transferred to the city or county to carry on the functions of the dissolved taxing entity, so long as the levy increase does not exceed the levy of the dissolved entity.

Section 3 provides that the act shall take effect from and after its publication in the statute book.