Selected House & Senate

Education Summaries



2021 LEGISLATIVE SESSION

ENROLLED BILLS PASSED INTO LAW



Kansas leads the world in the success of each student.



MISSION

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

VISION

Kansas leads the world in the success of each student.

MOTTO

Kansans Can

SUCCESS DEFINED

A successful Kansas high school graduate has the

- · Academic preparation,
- · Cognitive preparation,
- · Technical skills,
- · Employability skills and
- · Civic engagement

to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

OUTCOMES

- · Social-emotional growth measured locally
- · Kindergarten readiness
- Individual Plan of Study focused on career interest
- · High school graduation
- · Postsecondary success

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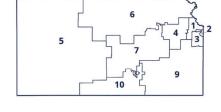


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INTRODUCTION

This booklet, Selected Senate & House Education Summaries – 2021 Legislative Session, is published annually to provide enrolled copies and summaries of selected education bills passed by the Kansas Legislature relating generally to Unified School Districts, Interlocal operatives, and private schools.

The summaries of the bills were prepared by the Kansas Legislative Research Department in cooperation with the Kansas Department of Education. Bills are summarized using the conference committee report briefs which are prepared by the Legislative Research Department. Conference committee report briefs may be accessed on the Kansas Legislature website:

http://www.kslegislature.org/li/

The bills chosen include important legislative information related to education. The bill in its entirety may be found and printed from the links below:

Senate: http://www.kslegislature.org/li/b2021_22/measures/bills/senate/

House: http://www.kslegislature.org/li/b2021_22/measures/bills/house/

To select a specific bill, type the bill number in the "Filter" search box on the right of the page, or scroll through the list of bills and resolutions in the center of the web page.

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Senate Bill 13

Property tax; Revenue-Neutral Rate (refer to HB 2104 for amendments)

SB 13 repeals the property tax lid law applicable to cities and counties and certain budget requirements applicable to other municipalities, establishes notice and public hearing requirements for certain taxing subdivisions seeking to collect property taxes in excess of the subdivision's revenue-neutral rate, prohibits valuation increases resulting solely from normal maintenance of existing structures, and expands the allowed acceptance of partial payments or payment plans for property taxes. The bill is in effect upon publication in the *Kansas Register*.

Tax Lid Repeal

The bill eliminates, effective January 1, 2021, the property tax lid that currently requires a public vote for certain property tax increases by cities and counties. The bill also eliminates a requirement that municipalities, other than cities and counties, that levy at least \$1,000 in property taxes not approve any budget that includes revenue produced by property taxes in excess of the amount produced the preceding year without first publishing notice in the official county newspaper where the municipality is located of the budget and the scheduled vote thereon.

Notice and Public Hearing Requirements

The bill establishes new notification and public hearing requirements for all taxing subdivisions seeking to increase property taxes above those provided for by their "revenue-neutral rate." A taxing subdivision is prohibited from levying taxes exceeding its revenue-neutral rate without first approving a resolution or ordinance in accordance with the procedure provided by the bill.

The bill requires county clerks to notify taxing subdivisions of their revenue-neutral rate by June 15. "Revenue-neutral rate" means the tax rate for the current tax year that would generate the same amount of property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation.

Governing bodies of taxing subdivisions are required to publish notice of their intent to exceed the revenue-neutral rate. The bill requires the notice to include the date, time, and location of a public hearing on the resolution or ordinance providing for the levy. The bill requires publication on such governing body's website at least ten days in advance of the hearing and in a weekly or daily newspaper that has general circulation within the county. Taxing subdivisions are required to notify county clerks by July 15 of their intent to exceed the revenue-neutral rate, including information concerning the hearing.

Beginning in tax year 2022, county clerks are required to mail notification of the intent of the taxing subdivision to each taxpayer with property within the taxing subdivision at least ten days in advance of the public hearing. County clerks are required to consolidate the information for all taxing subdivisions relevant to each piece of property on one notice. Notifications may be sent by electronic means with the consent of the taxpayer.

SB 13 (continued)

Property tax; refer to HB 2104 for amendments

The bill creates the Taxpayer Notification Costs Fund in the State Treasury and provides, for calendar years 2022 and 2023, for any printing and postage costs incurred by county clerks to be reimbursed by that fund. County clerks are required to notify the Secretary of Revenue of such costs, and the Secretary will certify such amounts to the Director of Accounts and Reports, who will then be required to transfer an equal amount of money from the State General Fund to the Taxpayer Notification Costs Fund.

Any printing and postage costs incurred by county clerks for required notices that are not reimbursed from the Taxpayer Notification Costs Fund will be borne by the taxing subdivisions proposing to exceed their revenue-neutral rates in proportion to the total property tax levied by the subdivisions.

The bill requires the notifications to contain:

- The revenue-neutral rate for each relevant taxing subdivision;
- The proposed tax rate and amount of tax revenue to be levied by each taxing subdivision seeking to exceed its revenue-neutral rate;
- The tax rate and amount of tax from each taxing subdivision for the property from the previous year's tax statement;
- The appraised value and assessed value for the taxpayer's property for the current year;
- The estimated amount of tax for the current year for each subdivision based on the revenue-neutral rate and any tax rate in excess of the revenue-neutral rate and the difference between such amounts for any taxing subdivision seeking to exceed its revenue-neutral rate;
- The date, time, and location of the public hearing for each taxing subdivision seeking to exceed its revenue-neutral rate; and
- Information concerning statutory mill levies imposed by the State of Kansas.

The bill requires the hearing on the resolution or ordinance providing for a taxing subdivision to exceed its revenue-neutral rate to be held by September 10 (Senate Sub. for HB 2104 amends to September 20) and to include an opportunity for interested taxpayers to present testimony within reasonable limits and without unreasonable restrictions on the number of individuals allowed to comment. The governing body of each taxing subdivision is required to approve exceeding the revenue-neutral rate by a majority vote at the public hearing.

Taxing subdivisions failing to comply with the notice and hearing procedures are required to refund any property taxes collected in excess of the revenue-neutral rate.

The bill requires information regarding the revenue-neutral rate and taxing subdivision's decision to levy taxes in excess of the rate to be published in the taxing subdivision's annual budget form prescribed by the Division of Accounts and Reports.

SB 13 (continued)

Property tax; refer to HB 2104 for amendments

Prohibited Valuation Increases

The bill prohibits an increase in the appraised value of real property solely as a result of normal repair, replacement, or maintenance of existing structures, equipment, or other improvements on the property.

Partial Payments and Payment Plans

The bill authorizes county treasurers to accept partial payments and establish payment plans for all property taxes. Current law allows county treasurers to accept partial payments for delinquent property taxes.

NOTE: Calculating the revenue-neutral rate and important dates under new law SB13 & HB2104

The "revenue-neutral rate" is the tax rate that will raise the same tax dollars as were raised in the prior year. It is calculated using the total assessed valuation for a school district. However, the first \$20,000 of residential property is exempt from the 20-mill general fund levy, making that valuation smaller than the total valuation.

Additionally, the mill rate for the general fund is set by statute at 20 mills. As a result of these two factors, virtually any USD with increasing valuation will exceed the revenue-neutral rate.

If a school district intends to exceed the "revenueneutral rate," they must notify the county clerk of their new tax rates by July 20. The county clerk must notify each individual taxpayer of their specific tax increase.

The school district must then hold a hearing on that revenue-neutral rate between August 20 and September 20, and must submit their adopted budget to KSDE and county clerk by September 20.

However, school districts that will not exceed the revenue-neutral rate are still required to submit their budget no later than August 25 (current law).

*

Senate Sub. for House Bill 2104 (amends SB 13)

Revenue-neutral rate notice & hearing date changes; USD budget certification

Below are the excerpts which will affect school districts:

Revenue-neutral Rate Notice and Hearing Date Changes

The bill modifies several dates enacted in 2021 SB 13. The bill changes the earliest possible date for a taxing subdivision to consider exceeding the revenue-neutral rate from August 10 to August 20 and the latest possible date for such hearing from September 10 to September 20. The bill changes the date by which taxing subdivisions required to conduct a public hearing to exceed the revenue-neutral rate must certify the amount of property tax to be levied from September 20 to October 1.

School District Budget Certification

The bill allows school districts required to hold a hearing for exceeding the district's revenue-neutral rate pursuant to the provisions of 2021 SB 13 to certify their budgets to the State Board of Education as late as September 20. Current law requires all school districts to certify their budgets to the State Board of Education by August 25, which remains the applicable certification date for school districts <u>not</u> required to hold a hearing for exceeding the district's revenue-neutral rate.



Senate Bill 40

Excerpts on Local Board Actions during COVID-19 State of Disaster Emergencies

SB 40 creates and amends law regarding the Kansas Emergency Management Act (KEMA), state of disaster emergencies, the Legislative Coordinating Council, and the COVID-19 health emergency. The bill became effective March 25, 2021, upon publication in Issue 12A of the *Kansas Register*.

Local School Board Actions during COVID-19 State of Disaster Emergency (New Section 1)

The bill creates a section of law providing that, during the COVID-19 state of disaster emergency, only the board of education responsible for the maintenance, development, and operation of a school district (local school board) shall have the authority to take any action, issue any order, or adopt any policy made or taken in response to such disaster emergency that affects the operation of any school or attendance center of the school district, including, but not limited to, any action, order, or policy that:

- Closes or has the effect of closing any school or attendance center of such school district;
- Authorizes or requires any form of attendance other than full-time, in-person attendance at a school in the school district, including, but not limited to, hybrid or remote learning; or
- Mandates any action by any students or employees of a school district while on school district property.

Any such action, order, or policy shall only affect the operations of schools under the jurisdiction of the local school board and shall not affect the operation of nonpublic schools.

During any such disaster emergency, the State Board of Education, the Governor, the Department of Health and Environment, a local health officer, a city health officer, or any other state or local unit of government may provide guidance, consultation, or other assistance to the local school board but may not take any action related to such disaster emergency that affects the operation of any school or attendance center of the school district.

Any meeting or hearing of a local school board discussing an action taken, order issued, or policy adopted shall be open to the public and may be conducted by electronic audio-visual communication when necessary to secure the health and safety of the public, the board, and employees.

Grievance Process for Actions Taken by School Boards; Request for Hearing

The bill provides that an employee, a student, or the parent or guardian of a student aggrieved by an action taken, order issued, or policy adopted by a local school board under the above provisions or by an action of any employee of a school district violating any such action, order, or policy may request a hearing by such board to contest the action within 30 days of the action, and such request shall not stay or enjoin the action, order, or policy.

SB 40 (continued) Local School Board Actions during COVID-19 State of Disaster Emergency

Upon receipt of a request for a hearing, the local school board must conduct a hearing within 72 hours of receiving such request for the purposes of reviewing, amending, or revoking such action, order, or policy. The board must issue a decision within seven days after the hearing is conducted. The board may adopt emergency rules of procedure to facilitate the efficient adjudication of any hearing requested under these provisions, including, but not limited to, rules for consolidation of similar hearings.

The bill allows any party aggrieved by such decision of the local school board to file a civil action, within 30 days after the issuance of the decision, in the district court of the county where the party resides or in Shawnee County District Court. Notwithstanding any order issued by the Chief Justice regarding deadlines or time limitations during a state of disaster emergency, the bill requires the court to conduct a hearing within 72 hours of receiving a petition in such action. The court must grant the request for relief unless the court finds the action, order, or policy is narrowly tailored to respond to the state of disaster emergency and uses the least restrictive means to do so. The bill requires the court to issue an order on such petition within seven days after the hearing. If the court does not do so, the relief requested in the petition shall be granted. Relief under these provisions may not include a stay or injunction concerning the contested action, order, or policy that applies beyond the county in which the petition was filed, and the Supreme Court may adopt emergency rules of procedure to facilitate the efficient adjudication of any hearing under these provisions, including rules for consolidation of similar hearings.

Amendment and Repeal of Additional Statutes (Sections 13 and 15)

The bill amends a statute regarding the State Finance Council to remove a reference to the KEMA statute regarding responsibilities during a state of disaster emergency to reflect the other amendments made by the bill.

The bill repeals a version of the KEMA statute regarding the powers of the Governor during a state of disaster emergency that would have gone into effect on March 31, 2021, and a KEMA section prohibiting closure of schools without the approval of the State Board of Education.

###



House Sub. for Senate Bill 63

In-person K-12 Instruction

House Sub. for Senate Bill 63 requires all unified school districts in the state to provide a full-time, in-person attendance option for all students enrolled in kindergarten through grade 12 beginning no later than March 31, 2021, for school year 2020-2021.

The bill takes effect upon publication in the Kansas Register.

###



Senate Bill 86

Loan Deposit Programs – Kansas Extraordinary Utility Costs Loan Deposit Program; changes to 2021 law (SB15, House Sub. For SB 88)

(New Section 3)

Program Administration; Eligible Borrowers; Report and Legislative Review

The bill authorizes the State Treasurer to administer the Program. The bill states the Program's purpose is to provide incentives for the making of loans to eligible borrowers for the extraordinary natural gas costs incurred during the extreme winter weather event of February 2021. The bill restricts the total amount of loans under the Program to an amount not to exceed the amount of unencumbered funds certified by the State Treasurer and directed to be reinvested by provisions of this bill (in Section 17).

Eligible Borrowers—School Districts

The bill makes the following provisions applicable to school districts electing to participate as eligible borrowers:

- o Notwithstanding the provisions of any statute to the contrary, a school district (as defined in KSA 72-6486) that is an eligible borrower will be authorized to enter into loan agreements under the Program;
- o The provisions and restrictions of the cash basis and budget laws do not apply to any loan received by a school district under this Program;
- o Any loan made to a school district under the Program will not be considered bonded indebtedness for the purpose of any statute imposing a limitation on indebtedness of a school district.

(New Section 4)

Program Loan Applications

The bill authorizes the State Treasurer to disseminate information and to provide extraordinary utility costs loan deposit loan packages (loan packages) to lending institutions eligible for Program participation.

The bill requires the loan package to be completed by the eligible borrower before being forwarded to the lending institution for consideration.

###



Sub. for House Bill 2049

Public Agency Fee Prohibition; Legislative Division of Post Audit

Sub. for HB 2049 amends a statute authorizing the Legislative Post Audit Committee to direct the Post Auditor and Legislative Division of Post Audit (LPA) to audit state agencies and other entities specified in the Legislative Post Audit Act. Specifically, the bill adds a provision prohibiting a public agency that is the subject of an audit pursuant to the statute or any other law from charging a fee for copies of or access to certain records described in the statute.

###



Sub. for House Bill 2066

Expansion of Military Spouse and Servicemember's Expedited Licensure

Sub. for HB 2066 amends law to shorten the period of time in which regulatory bodies are required to issue occupational credentials to military servicemembers or military spouses seeking to establish residency in Kansas and provide for expedited credentialing of non-military prospective residents.

Expedited Credentialing

The bill requires licensing bodies to issue the appropriate credential to a military servicemember or spouse within 15 days from the date of the submission of a "complete application," as defined by the bill, or within 45 days for all other applicants. Currently, credentials are to be issued to military servicemembers and spouses within 60 days.

###



House Bill 2134

Appropriations for Department of Education; K-12 education funding

Introduced on May 5 by conference committee, the new education funding bill is HB 2134 and contains the majority of the policy provisions that were a part of previous bills (HB 2119 and SB 175), plus a few added by the conference committee.

- Authorizes appropriations for the Department of Education (KSDE) for FY 2021, FY 2022, and FY 2023.
- Directs the Tax Credit for Low Income Students Scholarship Program to expand student eligibility in two ways: to include all free and reduced -price meal students in grades K-8; and amends the definition of "public school" to be any school operated by a unified school district. Current law limited eligibility to those students enrolled in the lowest 100 performing elementary schools.

HB 2134 (continued)

Appropriations for KSDE; K-12 education funding

- o Creates a new funding category for individual remote learners, with some exceptions, and requires State Board approval for school districts to use remote learning for more than 40 hours.
- Directs KSDE to spend ESSER funds for school safety, the mental health initiative, and Communities in Schools, unless the KSDE determines the money may not be used for such purposes.
- o Recommends that districts use ESSER funds to provide additional pay for school district staff. School districts may choose to do that, if they can show additional work was performed due to the pandemic.
- o Requires the portion of State Foundation Aid attributable to the at-risk and highdensity at-risk student weightings be transferred by each district to the district's At-Risk (K-12) fund.
- o Expenditures from the At-Risk (K-12) fund must be for programs and services on the State Board list of approved At-Risk Educational Programs or on a provisional At-Risk Educational Program.
- o Amends the law regarding high-density at-risk weighting by removing the improvement requirements and provides if a district does not spend the funds on best practices, the district must repay such moneys to the district's At-Risk Education fund. The State board is required to notify the House and Senate standing committees on Education by January 15 each year of any school districts repaying the funds in this manner and the amounts each district repaid the preceding school year.
- o Extends the high-density at-risk weighting through June 30, 2024.
- Allows school districts, at the discretion of the local board of education, to pay tuition, fees, books, materials, and equipment for any high school student who is concurrently or dually enrolled at a postsecondary educational institution.
- Allows accredited private school students to participate in the ACT and WorkKeys assessments just as public school students do. KSDE and school districts must publish on their website the times, dates and locations, and how students may register.
- o Foster Care Report Card: Requires KSDE and DCF to collaborate to create an annual foster care report card to be submitted to the Senate Standing Committee on Education and the House of Representatives Standing Committee on Education by January 15 each year.

HB 2134 (continued)

Appropriations for KSDE; K-12 education funding

The report card will include the following information for children in foster care:

- o Graduation rate;
- o State standardized assessment scores:
- Total and disaggregated numbers enrolled in a USD or accredited nonpublic school;
- o De-identified disaggregated race and ethnic data for specific data sets;
- o Number and percentage of students in foster care who:
 - were promoted to next grade level;
 - were suspended (including duration);
 - were expelled;
 - meeting academic standards;
 - enrolled in preschool aged at-risk programs, preschool pilot program, or early childhood special education program; and
 - participated in mental health intervention team program.

###



House Bill 2238

Donation Limit to Benefit Libraries

HB 2238 removes the \$500,000 limit on gifts school districts, governing bodies of cities, or both are jointly able to accept for the express purpose of the construction or furnishing of a library.

###



Senate Sub. for House Bill 2313

Excerpt from this bill: Statewide School Finance Tax Levy

The bill would re-authorize the 20-mill property tax levy for school years 2021-2022 and 2022-2023.

The bill would continue the exemption of residential property up to \$20,000 of its appraised valuation from the 20- mill property tax levy for taxable years 2021 and 2022.

###



House Bill 2405

Authorization for the Issuance of \$500.0 Million in Bonds; KPERS

HB 2405 authorizes the Kansas Development Finance Authority (KDFA) to issue bonds, in one or more series, in an amount not to exceed \$500.0 million, plus all amounts required to pay the costs of issuance. Proceeds from those bonds must be applied to the unfunded actuarial pension liability (UAL) of the Kansas Public Employees Retirement System (KPERS). The interest rate of those bonds may not exceed 4.3 percent. Bonds may not be issued without approval of the State Finance Council, which may give approval while the Legislature is in session. The bonds issued and interest owed would be an obligation of KDFA and not KPERS. The bonds issued would not be considered a debt or obligation of the State for purposes of the *Kansas Constitution*. The Department of Administration and the KDFA would be permitted to enter into contracts to implement the payment arrangements after the bonds are issued.

The addition of \$500.0 million toward the UAL is estimated to decrease the employer contribution rate, including KPERS Death and Disability Program contributions, from 14.69 percent to 13.36 percent in FY 2024.

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