



STATE OF KANSAS

Office of the Attorney General

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CURT T. SCHNEIDER
Attorney General

May 15, 1975

Opinion No. 75- 225

Mr. Phil Harris
City Attorney
8500 Santa Fe Drive
Overland Park, Kansas 66212

RE: K.S.A. 1974 Supp. 12-177

Dear Mr. Harris:

You have requested an opinion from this office relative to an interpretation of K.S.A 1974 Supp. 12-177. Specifically you ask two questions: (1) What is the distribution formula prescribed in subsection (a)(1) of the above statute based upon? and (2) Does the "total tangible tax levy" include all levies in the city budget or only those levied under the tax lid law?

K.S.A. 1974 Supp. 12-177(a) in pertinent part provides:

"(1) one-half of all revenue received by the county treasurer shall be apportioned among the county and each city and community junior college district all or a part of which is located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit except funds, tax levies for which are not subject to the limitations imposed by this act, bear to the total of all such levies made in the preceding year"
[Emphasis supplied.]

The requisite apportionment formula is clear and unambiguous: distribution computation shall be made upon the percentage represented by the annual tax levy authorized for a particular

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governmental unit in relationship to the annual total of all county tangible property tax levies. The statute addresses itself solely to the employment of "tax levies" as the only basis for the apportionment formula for the revenue received from the county-wide retailers' sales tax. No where do we find even the slightest inference that the ultimate dollar amount generated from the various levies are to be used as the measuring device. Accordingly, it is the opinion of this office that the specific provisions of the statute clearly manifest a legislative intent to provide for only one basis upon which the apportionment formula shall operate, the previous year's tax levies.

In response to your second question regarding the application of the term "total tangible tax levy" we enclose herewith a copy of an opinion written to Mr. Lee Hornbaker (Opinion No. 74-229) which we believe should answer your question.

If we may be of further assistance in this matter, please feel at liberty to contact us.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JPS:kj

Enclosure