



STATE OF KANSAS

Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

CURT T. SCHNEIDER
Attorney General

July 18, 1975

ATTORNEY GENERAL OPINION NO. 75- 297

The Honorable Roger R. Robertson
State Representative
228 East 6th
Hutchinson, Kansas 67501

Re: Taxation--Aggregate Levy Limitations--Levy for
Services for the Aged

Synopsis: Any levy authorized by the voters under K.S.A.
1974 Supp. 12-1680 at an election held after
July 1, 1974, and before July 1, 1975, and made
after July 1, 1975, is exempt from the aggregate
levy limitations of K.S.A. 1974 Supp. 79-5001
et seq.

* * *

Dear Representative Robertson:

K.S.A. 1974 Supp. 12-1680, enacted in 1974, see ch. 52, L. 1974,
provides that upon the filing of a sufficient petition signed by
electors of any city or county, the question shall be submitted
to the people

"whether a specified tax levy of not more than
one (1) mill shall be made on all of the taxable
tangible property in the city or county for the
purpose of creating or continuing a service
program for the elderly operated by municipalities
as defined in K.S.A. 10-101 or non-profit organi-
zations"

As initially enacted, this levy was subject to the aggregate levy
limitations of K.S.A. 1974 Supp. 79-5001 et seq.

The 1975 Legislature amended K.S.A. 1974 Supp. 12-1680 to exempt
the levy from those limitations thus:

The Honorable Roger R. Robertson
Page Two
July 18, 1975

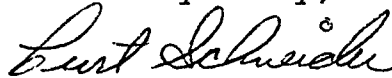
"Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the limitations upon the levy of taxes imposed by K.S.A. 1974 Supp. 79-5001 to 75-5016, inclusive, and amendments thereto."

This amendment was effective July 1, 1975.

You inquire whether, in those counties and cities in which voters approved a levy under this section prior to July 1, 1975, a further election must be held under K.S.A. 1974 Supp. 12-1680 as amended by ch. 70, L. 1975, to exempt the levy from the aggregate levy limitations.

In our opinion, no further election is necessary. The exemption provided the levy by the 1975 amendment applies to each levy for the elderly under K.S.A. 1974 Supp. 12-1680 as amended which is made at any time after the effective date of the 1975 amendment, whether the levy was authorized by the people at an earlier date or otherwise. It is the traditional rule in this state that legislation is deemed to apply prospectively only, unless the legislation specifies or clearly indicates otherwise. Any levy which is made for service programs for the elderly after July 1, 1975, is entitled to the benefit of the exemption from the aggregate levy limitations, even though the levy itself was authorized by the voters at an earlier election. The 1975 amendment which exempted the levy did not also amend the question submitted to the people. Thus, even after its effective date, the electors vote only on the question whether the levy shall be authorized without reference to its exemption from the limitation. Once authorized, it is as a matter of law entitled to the exemption. Likewise, any levy authorized by the voters at an election held prior to July 1, 1975, is entitled to the same exemption from the aggregate levy limitations.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj