



STATE OF KANSAS

Office of the Attorney General

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

CURT T. SCHNEIDER
Attorney General

August 11, 1975

ATTORNEY GENERAL OPINION NO. 75-324

Ms. Ernestine Gilliland
State Librarian
Kansas State Library
535 Kansas Avenue
Topeka, Kansas 66603

Re: Libraries--Grants-in-aid--Eligibility

Synopsis: A reduction in receipts from local ad valorem tax levies by a local public library will jeopardize its continued eligibility for state grants-in-aid, notwithstanding the library receives increased revenue from sales tax proceeds which offset the loss of ad valorem tax receipts.

* * *

Dear Ms. Gilliland:

K.S.A. 1974 Supp. 75-2556 states in pertinent part thus:

"No local public library shall be eligible for any state grants-in-aid if the amount produced by the local ad valorem tax levies for the current year expenses for such library is less than the amount produced by the ad valorem tax levy for the same library for the previous year."

You advise that the question has arisen whether, if a library district shifts its local support from the local ad valorem tax to a sales tax, and maintains either the same or greater level of support from that source, the eligibility of the district for continued grants-in-aid will be affected. The

Ms. Ernestine Gilliland
Page Two
August 11, 1975

quoted provision was apparently designed to assure the maintenance of local tax effort for the support of public libraries as a condition for continued eligibility for grants-in-aid. However, the local tax effort, under this statute, must be based on local ad valorem tax levies. The sales tax is not, of course, an ad valorem tax. Thus, a reduction in receipts from ad valorem tax levies will jeopardize a district's continued eligibility for grants-in-aid, notwithstanding it has increased receipts from local sales tax revenues.

K.S.A. 1974 Supp. 75-2559 requires that every local public library and regional library receiving grants-in-aid under this statute file an annual report of certain information, including the "amount of local tax receipts during the previous year." The report must, thus, include all tax receipts, whether from ad valorem or excise taxes, including sales taxes.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj