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.

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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
quoted provision was apparently designed to assure the main-
tenance 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