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KANSAS RURAL CENTER

Kansas Rural Center Legislative Policy Watch

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Legislative Policy

Watch is a weekly online publication of the Kansas Rural Center (KRC) during the State of Kansas legislative session. KRC is a private, non-profit organization that promotes the long term health of the land and its people, through education, research and advocacy that advance an ecologically sound, economically viable, and socially just agriculture.

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Editor's Note

Since April 5th is the end of the regular legislative session, Policy Watch will be on hiatus until the next issue on April 26th prior to the veto session beginning April 29th. Thanks for reading!

Tax Cut Legislation Compromise Collapse

A compromise had been found between Republican legislative leaders and the Governor's office. Floor votes in the House and Senate would reveal its acceptance, and while it passed the Senate 38 to 1 the House sent this compromise back to the conference committee on a voice vote. The conference committee will not meet now until the veto session on April 29. This compromise was closer to the tax cut package the House unanimously approved on March 27—though it includes provisions that depart from both the House and Senate versions and again favors wealthier tax filers in regard to state income taxes.

While the existing three income tax brackets are kept, this compromise lowers the top rate to 5.5% from 5.7%, while leaving the middle and bottom rates unchanged. It will increase the standard deduction to \$5,000 for individual filers, \$7,500 for heads of household and \$10,000 for joint filers. This bill will include a child and dependent tax credit at 100% of the federal allowance. The state grocery tax is eliminated on July 1, 2024, and there is a complete exemption for Social Security income.

This bill would raise the school fund property tax exemption to \$100,000 (from \$42,000 today) and drop the school finance mill levy to 19.5 mills from today's 20 mills. The property tax exemption and standard deduction don't include cost-of-living indexing (as earlier tax bills did). The State General Fund will automatically make up for lost school revenue. According to a draft fiscal note, this compromise costs the State \$576.2 million in FY 2025, \$422 million in FY 2026, \$424.9 million in FY 2027, \$427.7 million in FY 2028 and \$430.5 million in FY 2029. Given concern over future State revenues and the fact that the previous five monthly State collections came in below the recent November 2023 revenue estimate, a maximum of \$500 million annually was the eventual targeted goal. Going forward, a new compromise will have many of these provisions plus a stronger emphasis toward working families. If no compromise can

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be reached in the veto session, it will be the Governor's decision whether to call a special session this summer or just use the 'issue of no tax relief' in the November elections.

Special Education Funding Challenges

Kansas lawmakers are trying to overhaul special education funding for public schools, and resolution of this challenge is far from certain. The latest version of **Senate Bill 387** – that will govern state education funding for the next three years – will change the state's special education funding formula. Existing law dictates that state funding covers 92% of the extra cost of providing services to K-12 special education students statewide. Kansas has not met that requirement since 2011 with the current coverage now at 69% leaving local school districts the tab for the rest of the costs (which come from general operating funding). Approximately 18% of Kansas 450,000 students used special ed services in the 2022-2023 school year.

A January task force dedicated to examining K-12 special education needs recommended a four-year plan adding \$82 million annually in appropriations to local school districts. The new formula in **SB 387** includes factors such as Medicaid and state hospital funding, along with district-level budgets to determine special education aid. In February, the Kansas Supreme Court withdrew its years-long oversight of state school finance, handing the matter back to the Legislature. Lawmakers passed a plan in 2019 to gradually increase funding, until reaching a constitutional amount in 2023 – the first time it was fully funded since 2008. Because the school funding case (known as Gannon) is now closed, if the Kansas Legislature passes a budget underfunding schools Kansas school districts will have to start a new legal process to appeal it. This matter is far from settled and any compromise will have to be agreed to by the Governor. The House once again passed **SB 387** with just 65 votes, but the Senate voted to send this bill back to the conference committee for a new version to be presented in the coming veto session.

Legislative Observations

The Kansas Legislature's process of passing legislation 'transparently' continues to deteriorate and turn towards chaos. Legislative leaders control the issues that are debated and the timing of those discussions. The 2024 legislative session is the second year of the biennium so there were already hundreds of bills introduced and a year of committee hearings and floor debates. This session started off at a slow speed and committees could have picked up legislative debates from last year and advanced the debate. That was not the case and legislative leaders only wanted to rush their 'flat tax proposal' to the Governor's desk. The Governor subsequently vetoed the bill – as promised – but the House waited

until the last minute in late February to try to override it and failed. A few more weeks would pass before new tax cut proposals would surface and attempt a last-minute compromise that now has fallen apart in the waning days of the regular session.

House and Senate floor debates were exceedingly rare this legislative session and General Orders in the House and Senate occurred just a day or two a week for much of the allotted time. Manipulation by packaging legislation in conference committees toward the end of the session is the preferred, non-transparent method to bundle important legislation with less favorable pieces. The rule is that legislation must pass one chamber or the other to be considered in a conference committee report. Legislation that barely passed one chamber and was never heard in the other is permitted; even legislation that passed in the 2023 session. Instead of managing these bills as stand-alone legislation voted on by both chambers after clearing committees, the game now is how many sections (on the same topic) will be assembled and fed to uninformed lawmakers. Certain legislative leaders prefer less open public debate while they are ‘wined and dined’ repeatedly by their special interest friends (who will subsequently fund their campaign war chests). Floor debates have been increasingly reserved for those special ‘culture war’ issues imported from out-of-state organizations while fundamental legislative work such as the State budget, tax policy and public education are crammed into the final days. A State energy plan or an affordable housing plan continue to go undiscussed in the darkness while lawmakers pass legislation to benefit the utilities and fossil fuel special interests.

Soil Health

More than half of all species live in the soil according to a study – published in the journal ‘Proceedings of the National Academy of Sciences’ – and that it is the single most species-rich habitat on Earth. This study found soil is home to 90% of fungi, 85% of plants and more than 50% of bacteria. At 3%, mammals are the group least associated with the soil. The paper shows that soil is home to 59% of life including everything from microbes to mammals, making it the singular most diverse habitat on earth. Organisms in soil have an outsized impact on the balance of our planet. This biodiversity matters because soil life affects climate change feedbacks, global food security, and even human health.

Soil is the top layer of the earth’s crust and is composed of a mixture of water, gases, minerals, and organic matter. It is where 95% of the planet’s food is grown yet it has historically been left out of wider debates about nature protection because we know so little about it. One teaspoon of healthy soil can contain up to a billion bacteria and multiple fungi. This paper defined a species as living in the soil if it lived within it, on it, or completed part of its lifecycle in it. Other habitats looked at included marine, freshwater, the ocean floor, air, the built environment, and host organisms such as humans. A third of the planet’s land is severely degraded with billions of tons of fertile soil lost every year through intensive farming alone, according to the UN-backed study – [*Global Land Outlook*](#). This paper recommends adopting less intensive agricultural practices, greater regulation of non-native species, and increasing habitat conservation which will all help increase soil biodiversity. Though it is extraordinarily difficult to enumerate soil biodiversity, this study arguably generates the current best estimates available.

Upcoming Events



During the legislative session, the [League of Women Voters of Kansas \(LWVK\)](#) hold weekly zoom calls at **4pm on Fridays** with their policy observers. The League has offered to open up these calls for interested Policy Watch readers. Cille King is the policy coordinator for the League.

You will need to email Cille at advocacy@lwk.org to be added to the notice list. Agendas come out a day or so before the call.

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See Previous Editions of Policy Watch

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If you are receiving KRC Policy Watch through one of these organizations and have questions, contact the organization directly.

If you wish to be removed from the KRC list, contact info@kansasruralcenter.org

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