WHEREAS, Nineteen Kansas community colleges are located in 18 of the 105 Kansas counties and exercise taxing authority through their board of trustees for an increasingly greater percentage of total college revenue; and

WHEREAS, These community colleges derive property tax income from local taxpayers while their neighboring counties utilize the college and its benefits, yet do not pay any local property tax; and

WHEREAS, These local taxpayers are owed a high degree of transparency and accountability for their property tax contribution; and

WHEREAS, Students who attend community colleges deserve transparency regarding the transfer of student courses and how student fees are expended; and

WHEREAS, The students and taxpayers of the taxing county or district shall be reaffirmed as priority in financial decisions, reporting processes and transparency measures that provide maximum benefit and accountability to the local taxpayers and local in-district students; and

WHEREAS, The provisions of sections 1 and 2 and the 2019 amendments to K.S.A. 71-301 shall be known as the community college taxpayer transparency act.

NOW, therefore:

Be it enacted by the Legislature of the State of Kansas:

Section 1. The board of trustees of each community college shall identify those courses offered by such community college that transfer to all state educational institutions, as that term is defined in K.S.A. 76-711, and amendments thereto. All such courses shall be prominently identified on such community college's website and shall be accessible through a link on the state board of regent's website.

New Sec. 2. The board of trustees of each community college shall annually publish the following information on such community college's website homepage with an easily identifiable link, which shall be titled, "Taxpayer and student transparency data":

(a) The tuition rate for: (1) Students residing in the community college district; (2) students residing outside the community college district; (3) students residing outside the state of Kansas; and (4) students residing outside the United States;

(b) the fees charged to: (1) Students residing in the community college district; (2) students residing outside the community college district; (3) students residing outside the state of Kansas; and (4) students residing outside the United States;

(c) the total cost, excluding textbooks and housing costs, per credit hour for each semester for: (1) Students residing in the community college district; (2) students residing outside the community college district; (3) students residing outside the state of Kansas; and (4) students residing outside the United States;

(d) the percentage of students attending each campus operated by the community college for: (1) Students residing in the community college district; (2) students residing outside the community college district; (3) students residing outside the state of Kansas; and (4) students residing outside the United States;

(e) the enrollment percentage of: (1) Students residing in the community college district; and (2) students residing outside the community college district;

(f) the enrollment percentage of students residing in the service area of the community college;

(g) the aggregate amount of property tax revenues collected for tax levies imposed by the board of trustees of the community college for each of the immediately preceding five fiscal years and the change in such amount from year-to-year, expressed as a percentage;

(h) the aggregate amount of mills levied by the board of trustees
of the community college for each of the immediately preceding five fiscal years and the change in such amount from year-to-year, expressed as a percentage; and

(i)(1) subject to paragraph (2), the aggregate amount disbursed for the two immediately preceding fiscal years for all institutional scholarships, foundation scholarships and pell grants, and the total amount disbursed for the two immediately preceding fiscal years for:

(A) Athletic scholarships for students residing in the community college district;

(B) athletic scholarships for students residing outside the state of Kansas;

(C) non-athletic scholarships for students residing in the community college district; and

(D) non-athletic scholarships for students residing outside the state of Kansas.

(2) No aggregate information required to be reported pursuant to paragraph (1) shall be reported if such information could identify a student with reasonable certainty.

Sec. 3. K.S.A. 71-301 is hereby amended to read as follows: 71-301.

(a) The board of trustees shall charge to and collect from each student tuition at rates per credit hour enrolled which shall be established by the board of trustees.

(b) In addition to tuition, the board of trustees may charge to and collect from each student fees at rates which shall be and for purposes established by the board of trustees. Any fee charged pursuant to this section shall be for a specific purpose, which shall be clearly stated on the community college's website. Any billing statements or other information provided to students regarding student fees shall guide students to such website address. Revenues from all fees shall only be expended for that purpose for which the fee is charged.

Sec. 4. K.S.A. 71-301 is hereby repealed.

Sec. 5. This act shall take effect and be in force from and after July 1, 2020, and its publication in the statute book.

I hereby certify that the above Bill originated in the House, and passed that body