

February 20, 2023

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2232 by House Committee on Taxation

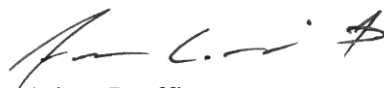
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2232 is respectfully submitted to your committee.

Under current law, all appraisal courses necessary to qualify for the designation of a registered mass appraiser and all continuing education appraisal courses necessary to retain that designation are required to be approved by the Real Estate Appraisal Board. HB 2232 would allow courses specifically related to the administration of the assessment and tax laws of the state to be developed by the Department of Revenue's Director of Property Valuation without the approval of the Real Estate Appraisal Board.

The Real Estate Appraisal Board indicates HB 2232 has the potential to decrease administrative costs and staff time from no longer being required to review and approve certain courses for the registered mass appraiser designation. The cost savings are estimated to be negligible.

The Department of Revenue indicates that the bill has the potential to decrease costs by no longer requiring certain courses to be approved by the Real Estate Appraisal Board. These cost savings are estimated to be negligible. Any fiscal effect associated with HB 2232 is not reflected in *The FY 2024 Governor's Budget Report*.

Sincerely,



Adam Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Sally Pritchett, Real Estate Appraisal Board