

SESSION OF 2010

SUPPLEMENTAL NOTE ON SENATE BILL NO. 464

As Recommended by Senate Committee on
Local Government

Brief*

SB 464 would clarify the “second half” property tax payment deadline date in three statutes to conform with legislation passed in a previous year.

Background

In 2003 the Legislature passed HB 2397, which, contingent upon a special determination by the Governor as to the state’s fiscal condition, provided for acceleration of the payment date for the second half of the prior year’s property taxes from June 20 to May 10, beginning in 2004. At the time, the change was expected to bring a net benefit to the State General Fund in FY 2004 of \$178.986 million. (Note: It is estimated that changing back to the June 20 deadline would result in a net loss of approximately \$185 million in reduced local effort for FY 2011.)

Also contingent upon that determination, the bill changed a number of other statutory dates related to that policy decision. This year’s bill, SB 464, makes similar changes to three additional statutes.

The Crawford County Treasurer testified in favor of the bill. No opponents testified.

The bill was placed on the Consent Calendar.

According to the fiscal note, the bill as drafted would have no fiscal effect on state or local revenues.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>