



**Written neutral testimony before  
Senate Assessment and Taxation Committee  
on  
SB 97, AN ACT concerning property taxation; relating to exemptions; increasing  
the extent of exemption for residential property from the statewide  
school levy.**

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**Madam Chair, Members of the Committee:**

With dozens of tax cut proposals under consideration in the Statehouse, KASB recognizes the desire by some legislators to reduce taxes. Instead of commenting on each of these plans, KASB members have endorsed a position in support of a tax structure that is fair and equitable while providing the revenue to support the public services that taxpayers expect, including public education.

Specifically, to Senate Bill 97, we are concerned about the loss of revenue from the statewide school levy, which is used to help fund general state aid for school districts. Our primary question is how would that money be made up?

Just as some legislators have urged caution in increasing funds in some budget areas for fear of an upcoming recession, KASB urges legislators to be cautious when contemplating tax cuts that could cripple state services should an economic downturn occur. It wasn't too long ago that the Legislature decided it had cut taxes too deeply and repealed those tax cuts.

Thank you

***KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.***