



**TESTIMONY**  
**SENATE WAYS AND MEANS COMMITTEE**

**SB 309**

By: Matthew Allen, City Manager, City of Garden City, KS  
On behalf of the City of Garden City  
March 15, 2023

**OPPOSITION**

**Deborah Oyler**  
Mayor

**Roy Cessna**  
Commissioner

**Shannon L. Dick**  
Commissioner

**Manny Ortiz**  
Commissioner

**Troy R. Unruh**  
Commissioner

**Matthew C. Allen**  
City Manager

Chairman Billinger and members of the committee,

Thank you for the opportunity to submit written testimony on behalf of the City of Garden City in opposition to SB 309.

The City of Garden City has submitted testimony this session opposing efforts in the Kansas Legislature to pass legislation that would cut sales tax revenue for local governments. The premise is that sales tax reduces the reliance on property tax for the following five operational areas:

- Police
- Fire
- Lee Richardson Zoo
- Street Maintenance
- Park and Cemetery Maintenance

A reduction in sales tax also shifts to property tax the burden of fulfilling bonded debt obligations for the following voter-approved ballot measures:

- November 2017 Finney County sales tax for a police training facility, a fire/emergency medical services station, three improvements to Lee Richardson Zoo, and an improvement to Jennie Barker Road.
- November 2021 City of Garden City sales tax to improve the terminal at Garden City Regional Airport, park improvements, and property tax stabilization.

SB 309 is, by the definition of its own preamble, only an option for fixing the “instant shock” and does not provide any remedy for the *eventual* shock of either increasing property tax or defunding police and fire services. Furthermore, SB 309 does not provide any assurance of an adequate replacement of the revenue stream to provide debt service coverage for improvements authorized by Garden City and Finney County voters. The \$220 million pool would be exhausted quickly, and there is no account for growth in that revenue stream, which the City of Garden City has enjoyed through intentionally developing a multi-state regional market.

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Finally, the City of Garden City supports restoring Local Ad Valorem Tax Reduction (LAVTR). The Kansas Legislature has not fulfilled its statutory obligations to fund LAVTR for 20 years, and the suggestion that a one-time offering of a “need-based pool” of \$220 million in SB 309 is somehow an acceptable alternative to the billions of dollars the Kansas Legislature has shifted onto the local property taxpayer is disappointing and in stark contrast to what the majority of the body espouses. Restoring LAVTR and City/County Revenue Sharing to statutory levels would cause an immediate lowering of property tax mill levies across the State. If the Kansas Legislature really wanted to lower property taxes for Kansans, fulfilling this statutory obligation is the best way.

**For these reasons, the City of Garden City strongly urges you to oppose SB 309.**

**Deborah Oyler**  
Mayor

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