



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Senate Assessment and Taxation Committee  
January 30, 2025  
SB 26

Kansas Association of Counties  
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on this proposed legislation, which would grant a tax exemption for bowling centers.

KAC does not take a position on whether bowling centers merit a tax exemption. However, KAC would observe that additional exemptions in either sales or property tax place a greater burden on the remaining taxpayers, particularly property taxpayers. Since most of the county budget is derived from property tax, any reduction in sales tax revenue places a greater burden on property taxpayers.

This is not to attack any particular exemption, but rather to highlight that each exemption places a greater burden on the remaining taxpayer base.

As with any proposed shift in property tax policy, there are benefits and drawbacks for the committee to consider. Thank you for the opportunity to present this perspective on this legislation.

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