



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

715 SW 10th Avenue • Topeka, KS 66612  
785-272-2585 • [www.kansascounties.org](http://www.kansascounties.org)

Senate Assessment and Taxation Committee  
February 27, 2025  
SB 108

Kansas Association of Counties  
Proponent Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on SB 108, which would allow counties to implement an earnings tax upon a successful ballot initiative.

This bill does not impose an earnings tax. This bill does not even require counties to take steps to have a ballot initiative for an earnings tax. Rather, SB 108 simply allows counties to take steps to have an earnings tax if they choose. This is local control. Duly elected county commissioners can vote to place an earnings tax on the ballot to offset property taxes. If the public chooses to approve such initiative, an earnings tax would be put into place. If the public rejects the measure, no earnings tax would be implemented. Voting yes on SB 108 would only allow counties this option. It would not implement any new taxes. That would still ultimately be up to the voters.

This is the epitome of local control—giving the local voters the ability to choose whether or not to impose this earnings tax as a way to offset property taxes. The Kansas Association of Counties supports local control and supports SB 108.

Thank you for the opportunity to present this perspective on this legislation.

Jay Hall  
Deputy Director and General Counsel  
Kansas Association of Counties  
[hall@kansascounties.org](mailto:hall@kansascounties.org)  
(785)272-2585