



Senate Committee on Assessment and Taxation

Testimony in Opposition to Senate Bill 108

Presented by Eric Stafford, Vice President of Government Affairs

Thursday, February 27, 2025

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber appreciates the opportunity to submit testimony in opposition to Senate Bill 108, a bill that would establish authority for counties to impose an “earnings tax” or income tax for county residents.

This committee heard testimony on a similar bill in 2023, SB 79. This was our testimony:

We truly hope that this body realizes how terrible of a policy decision it would be to tax Kansas residents at the county level on income earned while the legislature considers reducing the tax burden on Kansans.

Our sentiment has not changed. Our income tax rates are still among the highest in the region and while we are working to reduce those in a responsible manner through Senate Bill 259, SB 108 goes in the opposite direction. Although passing an earnings tax for counties would be an interesting economic study to watch movement of income, investment and wealth across county lines, just as we see happen across state lines.

SB 108 is terrible policy. Kansas City’s earnings tax, in place since 1963, probably can take a lot of credit for growth in Kansas border counties such as Johnson and Wyandotte. Kansas’ tax climate is already on the wrong side of the middle of the pack. We must install a competitive vision that will make our state attractive for investment, for individuals, for businesses and for families. A local level income tax will have the exact opposite reaction. We appreciate the opportunity to submit testimony in opposition to Senate Bill 108, and I am happy to answer any questions at the appropriate time.