



Chair Tyson and Members of the Committee,

We appreciate this opportunity to submit **written proponent testimony for SB 280**, which requires voter approval for property tax increases exceeding inflation rates, excluding new construction taxes and certain statutory levies, effective January 1, 2026. We hold the following position on SB 280:

1. SB 280 avoids mistakes from previous tax lid attempts.
2. SB 280 alignment with inflation rates better protects taxpayers.
3. SB 280 promotes fiscal transparency and accountability.

**SB 280 avoids mistakes from previous tax lid attempts.**

Kansas implemented a property tax lid from 2017 to 2020 to control property tax increases by requiring public votes for specific hikes. However, the legislature repealed the lid in 2021 due to numerous exemptions that undermined its effectiveness in curbing property tax growth.

The Tax Foundation noted that the prior tax lid was "riddled with exemptions that rendered it ineffective at constraining property tax collections growth as desired."<sup>1</sup> Senate Bill No. 280 addresses these shortcomings by proposing a more straightforward and enforceable mechanism, thereby avoiding the pitfalls of the previous policy.

**SB 280 alignment with inflation rates better protects taxpayers.**

Linking property tax increases to the annual inflation rate ensures that tax burdens do not outpace taxpayers' ability to pay. Between 2020 and 2023, the Consumer Price Index for Midwest cities increased by 17.8%.<sup>2</sup> By tying property tax increases to inflation, this bill ensures that tax hikes remain reasonable and predictable, safeguarding taxpayers from sudden and disproportionate financial pressures.

**SB 280 promotes fiscal transparency and accountability.**

Requiring voter approval for property tax increases beyond inflation fosters greater transparency and accountability in local government spending. This approach empowers citizens to have a direct say in significant fiscal decisions, ensuring that tax increases are justified and aligned with community priorities. Enhanced public participation can lead to more prudent fiscal management and strengthen trust between taxpayers and governing bodies.

For these reasons, we urge the committee to pass SB 280 in its current form.

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<sup>1</sup> Katherine Loughhead, Tax Foundation, *Kansas Policymakers Should Consider a Levy Limit to Ease Property Tax Burdens*, February 12, 2025, <https://taxfoundation.org/blog/kansas-property-tax-relief-2025/>

<sup>2</sup> Dave Trabert, Kansas Policy Institute, *Revenue-neutral property tax law is helping, but taxpayers need more legislative action*, April 8, 2024, <https://kansaspolicy.org/revenue-neutral-property-tax-law-is-helping-but-taxpayers-need-more-legislative-action/>