

February 20, 2026

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2458 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2458 is respectfully submitted to your committee.

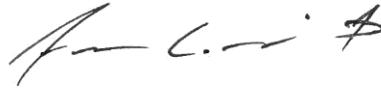
HB 2458 would require that any property tax levy or bond issuance be approved by an elected body or approved by the voters in that taxing jurisdiction. This provision would not apply to the statewide 20-mill school levy. The bill would require various unelected boards, commissions, districts, authorities, and municipal universities to obtain approval for levying property taxes or issuing bonds from the applicable elected city commission, county commission, or school board.

The Department of Revenue indicates that HB 2458 would have no fiscal effect on state property tax revenues or its operations. The Department of Education indicates the bill would have no fiscal effect on its operations or school districts. The State Library indicates the bill would not have a fiscal effect on its operations; however, enactment of the bill could result in individual libraries requesting additional state aid if property tax levies are not approved at requested levels.

The League of Kansas Municipalities and the Kansas Association of Counties indicate that the bill would change the approval process for entities that currently have the power to levy property taxes or issue bonds. However, these organizations indicate the bill is not likely to have a fiscal effect on local government revenues. For any property taxes or bond issuances that would require the approval of the voters in that taxing jurisdiction, there could be unknown costs to

conduct an election. An election held at the same time as a countywide primary or general election would cost less than a stand-alone special election.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt", with a stylized flourish at the end.

Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Gabrielle Hull, Department of Education
Wendi Stark, League of Kansas Municipalities
Bruce Chladny, Kansas Association of Counties
Ray Walling, State Library