

March 5, 2025

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

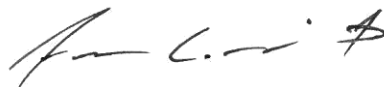
SUBJECT: Fiscal Note for SB 280 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 280 is respectfully submitted to your committee.

SB 280 would require any taxing district in Kansas to obtain approval from a majority of qualified voters before increasing its total property tax levy by more than the annual inflation rate as reflected by the Consumer Price Index for All Urban Consumers. The bill would exclude from this calculation any property tax revenues attributable to new construction or improvements. The provisions of the bill would also not apply to the statutory mill levies for school finance and the statewide building funds. These requirements would take effect on January 1, 2026.

The Department of Revenue indicates that enactment of SB 280 would have no fiscal effect on its operations or state revenues. The League of Kansas Municipalities states that the bill would have an unknown fiscal effect on cities. The Kansas Association of Counties indicates that the bill has the potential to increase county government expenditures on election administration.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Jay Hall, Kansas Association of Counties
Wendi Stark, League of Kansas Municipalities
Lynn Robinson, Department of Revenue