

**SENATE BILL No. 280**

By Committee on Assessment and Taxation

2-26

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1 AN ACT concerning property tax; relating to levies; requiring elector  
2 approval for any taxing entity to increase its total amount of property  
3 tax to be levied by more than the annual rate of inflation.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) On and after January 1, 2026, each year, the approval  
7 by a majority of the qualified electors of the taxing entity voting at an  
8 election called and held thereon shall be required for the governing body  
9 of any taxing entity to increase its total amount of property tax to be levied  
10 by more than the annual rate of inflation, as reflected in the consumer  
11 price index for all urban consumers as reported by the bureau of labor  
12 statistics of the United States department of labor. Any such election shall  
13 be called, noticed and held in the manner provided by K.S.A. 10-120, and  
14 amendments thereto.

15 (b) Increased property tax revenues that, in the current year, are  
16 produced and attributable to the taxation of the construction of any new  
17 structures or new improvements shall be excluded from the total amount of  
18 property tax to be levied for the current year for purposes of the  
19 calculation of subsection (a).

20 (c) The provisions of this section shall not apply to the statutorily  
21 prescribed mill rate levies of K.S.A. 72-5142, 76-6b01 and 76-6b04, and  
22 amendments thereto.

23 Sec. 2. This act shall take effect and be in force from and after its  
24 publication in the statute book.