

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2400

As Recommended by House Committee on
Commerce, Labor and Economic Development

Brief*

HB 2400 would add “to include trail rides” to the definition of “agritourism activity” in the Agritourism Promotion Act and for purposes of valuation of land devoted to agricultural use.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Proctor on behalf of a representative of Watkins "C" Ranch.

[*Note:* HB 2400 contains provisions identical to those of HB 2035 as amended by the House Committee on Commerce, Labor and Economic Development.]

***House Committee on Commerce, Labor and Economic
Development***

The House Committee did not hold a hearing on HB 2400. Background information on the House Committee hearing on HB 2035 is included below.

HB 2035

In the House Committee hearing on January 29, 2025, **proponent** testimony was provided by Representative

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

Proctor and a representative of Watkins “C” Ranch. The proponents generally stated the bill would help showcase rural Kansas to other Kansans and tourists.

Written-only neutral testimony was provided by a representative of the Kansas Livestock Association.

No other testimony was provided.

The House Committee amended the bill to update the Agritourism Promotion Act definition.

HB 2035 was stricken from the House Calendar by Rule 1507 on February 20, 2025.

Fiscal Information

A fiscal note on HB 2400 was not available when the House Committee took action on the bill.

According to the fiscal note prepared by the Division of the Budget on HB 2035, as introduced, which was substantially similar to HB 2400, the State Board of Tax Appeals and Kansas Department of Revenue state enactment of the bill would have no fiscal effect on either agency.

The Department of Revenue’s Property Valuation Division (PVD) indicates it does not have data on trail rides to determine the fiscal effect of enactment of the bill. PVD notes that if a trail ride is currently located on a parcel classified as residential or vacant, changing the parcel’s classification to agricultural use would increase its assessment rate from 11.5 percent for residential or 12.0 percent for vacant to 30.0 percent for agricultural land, possibly resulting in an increase in assessed taxable valuation.

Ranching; agritourism; trail rides