

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 272

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 272 would prohibit the State Board of Tax Appeals or a county appraiser from increasing the appraised valuation of property as a result of an appeal of the valuation of the property or an informal meeting concerning the property in question.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley.

In the Senate Committee hearing, a representative of the Kansas Chamber of Commerce testified in support of the bill. Written-only testimony in support of the bill was offered by the Kansas Agribusiness Retailers Association, the Kansas Grain and Feed Association, and the Renew Kansas Biofuels Association. Representatives of the Kansas Association of Counties and the Kansas County Appraisers Association testified in opposition to the bill. No neutral testimony was provided.

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates enactment of the bill has the potential to decrease property tax revenues by a negligible amount. The Kansas Association of Counties indicates enactment of the bill has the potential to reduce the amount of local property tax revenues. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2021 Governor's Budget Report*.

*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 <http://www.kslegislature.org>