



**Senate Committee on Assessment and Taxation
Testimony in Support of Senate Bill 98
Presented by Eric Stafford, Vice President of Government Affairs**

Thursday, February 18, 2021

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state.

The Kansas Chamber appreciates the opportunity to testify in support of Senate Bill 98, which is identical to SB 309 from last year. In 2014, the Legislature passed H Sub for SB 231 which modified laws regarding the board of tax appeals. One of the provisions included in that bill was the ability for the taxpayer following a full and complete opinion by the board of tax appeals to appeal to district court trial de novo.

Also included in SB 231 from 2014 was a provision which places the burden of proof on the county when appealing an opinion from the small claims division to the full board. SB 98 clarifies Kansas case law that, when a taxpayer appeals trial de novo, the county has the burden of proof for the determination of property classification as personal or real property, and for the determination of valuation for real or personal property.

Kansas statute is unclear in some areas who carries the burden of proof. SB 98 simply eliminates that uncertainty. We appreciate the opportunity to testify in support of Senate Bill 98 and would be happy to answer questions at the appropriate time.