



**Senate Committee on Assessment and Taxation
Testimony in Support of Senate Bill 542
Presented by Eric Stafford, Vice President of Government Affairs**

Wednesday, March 9, 2022

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber appreciates the opportunity to support Senate Bill 542, which amend the truth in taxation statute.

SB 542 makes several changes to the truth in taxation law passed by the Legislature last year. SB 542 modifies notice provisions to include the percentage increase by which the tax rate exceeds the revenue neutral rate, and adds a copy of the roll call vote showing how each commissioner voted.

SB 542 also formalizes a complaint process for taxpayers to file with the board of tax appeals if the taxpayer believes a governing body did not comply with the truth in taxation process and requires a refund to taxpayers of the amount of property taxes over collected or reduce the taxes levied if uncollected.

The last change included in SB 542 requires the department of administration to post copies of approved budgets and documents related to the revenue neutral rate on a public website. The website must also list taxing subdivisions by county and whether those entities conducted a hearing to consider exceeding its revenue neutral rate, the tax rate resulting from the adopted budget, and the percentage change between the revenue neutral rate and the tax rate for each subdivision.

In closing, we would ask for your support of Senate Bill 542, which brings additional levels of transparency to taxpayers, and a formal process by which to appeal if the governing body does not comply with Kansas law. We appreciate the opportunity to submit testimony in support of Senate Bill 542, and I am happy to answer any questions at the appropriate time.