

To: House Taxation Committee
From: Spencer Duncan, Government Affairs Director
Date: January 24, 2023

RE: Support for HB 2002 – Continuing Reimbursement Fund for Taxpayer Notifications

The League of Kansas Municipalities supports transparency in the taxpayer notification process, as it benefits all citizens and helps everyone better understand how tax dollars are spent and the actions taken by local governments.

The League asks you to support HB 2002 as it ensures County Clerks have funds they need to continue to properly notify citizens of the revenue neutral rate process and follow through with intentions outlined by Legislative changes to statewide tax law the past few years.

As cities and counties continue to work through this relatively new procedure and ensure citizens are properly notified, continuing this fund is an essential tool for County Clerks and benefits all cities in Kansas.

The League supports current law and its transparency. However, we remind the Legislature that this specific notification part of the process is an unfunded mandate passed down to Counties. Keep in mind the economic impact this part of the process has on all municipalities, particularly smaller counties, and assist by continuing to fund this mandate. The fiscal note makes it clear the economic impact to the state is minimal and this will have no impact on property tax rates. The benefit to citizens certainly outweighs any minimal expense.

Cities and counties continue to work through the revenue neutral rate law to improve the tax process for all Kansans, and HB 2002 provides needed assistance to this procedure. More importantly, HB 2002 is important to citizens to ensure the process is as accessible as possible.

Thank you for your time and consideration, and I am always available to answer questions or provide additional information.



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The mission of the League is to advance the general welfare and promote the quality of life of the people who live within our cities. The League is a membership association with more than 550 members that advocates on behalf of cities, offers training and guidance to city appointed and elected officials, and has a clear purpose of strengthening Kansas communities. Since 1910, the League has been a resource for cities across Kansas and acted as a body to share ideas, facilitate communication, and provide information on best practices in city operations.