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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 24, 2023

Subject: House Bill No. 2002

Summary

House Bill No. 2002 removes the upcoming date that would disallow any future reimbursements from the taxpayer notification costs fund. Currently reimbursements from the fund would discontinue starting with calendar year 2024. The bill would allow such reimbursements to be made indefinitely. The fund provides reimbursements to county clerks for printing and postage costs when taxing subdivisions intend to exceed the revenue neutral rate.