

**SB 295 – Written Opponent Testimony  
Senate Committee on Ways and Means  
Authorizing the continuation of the 20-mill statewide  
property tax levy for schools  
Michael Austin – Legislative Director  
March 15, 2023**



Chair Billinger and Members of the Committee,

On behalf of the Americans for Prosperity Kansas Chapter, we appreciate this opportunity to submit testimony in opposition to SB 295. SB 295 authorizes the continuation of the 20 mill statewide property tax levy for schools. We hold the following positions on SB 295.

1. Kansas has the 15<sup>th</sup> highest property taxes in the country

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According to the Tax Foundation, Kansas has the 15<sup>th</sup> highest property taxes paid as a percent of owner-occupied housing value in 2020.<sup>1</sup> This stands in stark contrast to fast-growing state Florida, that has the 26<sup>th</sup> highest property taxes, but also has no state income tax. Moreover, according to the Lincoln Land Institute, Kansas has the 5<sup>th</sup> highest rural homestead property tax rate, the highest commercial property tax rate, and the second industrial property tax rate.<sup>2</sup> SB 295 maintains these high effective tax rates that place an undue burden on Kansas homes and businesses.

For these reasons, I urge the committee to reject SB 295 for passage.

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<sup>1</sup> Tax Foundation, *Where Do People Pay the Most in Property Taxes*, <https://taxfoundation.org/property-taxes-by-state-county-2022/>

<sup>2</sup> Lincoln Institute of Land Policy and Minnestora Center for Fiscal Excellence, <https://www.lincolninst.edu/>