

February 12, 2024

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 480 by Senate Committee on Federal and State Affairs

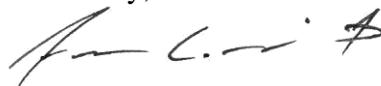
In accordance with KSA 75-3715a, the following fiscal note concerning SB 480 is respectfully submitted to your committee.

Under current law, Board of Tax Appeals (BOTA) small claims hearings or any appeal from a final determination by the Secretary of Revenue are required to be conducted in the county where the property is located or an adjacent county. SB 480 would allow small claims hearings or any appeal from a final determination by the Secretary of Revenue the option to be conducted by teleconference or video conference as directed by the Chief Hearing Officer or designee.

BOTA indicates that SB 480 may require the agency to purchase additional video conference subscription licenses to allow BOTA to conduct multiple video conference hearings simultaneously. The costs of each license are estimated to be \$400 and BOTA indicates that it would need no more than four additional licenses at a cost of \$1,600. The additional costs for the video conference subscription licenses are negligible and could be absorbed within existing resources. The Department of Revenue indicates that it would be required to update taxpayer appeal guides; however, the costs to update these guides are estimated to be negligible and could be absorbed within existing resources. Any fiscal effect associated with SB 480 is not reflected in *The FY 2025 Governor's Budget Report*.

The Kansas Association of Counties indicates that the bill could provide cost savings for counties by doing hearings via telephone or video conference instead of in-person. However, any cost savings are estimated to be negligible.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Jody Allen, Board of Tax Appeals
Jay Hall, Kansas Association of Counties
Lynn Robinson, Department of Revenue