# SESSION OF 2023

#### SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2317

#### As Amended by House Committee on Taxation

# Brief\*

HB 2317, as amended, would authorize county treasurers to electronically deliver tax statements, tax notices, and tax information forms to taxpayers electronically upon consent of the taxpayer.

The bill would also authorize county appraisers to electronically deliver property classification and appraised valuation information to taxpayers electronically upon consent of the taxpayer.

# Background

The bill was introduced by the House Committee on Taxation at the request of a representative of the Kansas County Treasurers Association.

#### House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by representatives of the Kansas County Treasurers Association and Johnson County Treasury, Taxation, and Vehicles. The proponents generally stated the bill would help reduce county costs for printing and postage while ensuring taxpayers received tax bills in the means desired by the taxpayer.

<sup>\*</sup>Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at http://www.kslegislature.org

Written-only proponent testimony was provided by representatives of Douglas County, Kansas Association of Counties, Kansas Association of Realtors, League of Kansas Municipalities, and Sedgwick County.

No other testimony was provided.

The House Committee amended the bill to insert the provision related to county appraisers and appraisal notices.

# **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the bill would have no state fiscal effect. The Kansas Association of Counties indicates the bill has the potential to reduce printing and postage costs for counties by an indeterminate amount.

Taxation; property tax; electronic delivery; tax statements; appraisal notices