



KANSAS
ASSOCIATION OF
COUNTIES

715 SW 10th Avenue • Topeka, KS 66612
785-272-2585 • www.kansascounties.org

Senate Assessment and Taxation Committee
February 21, 2023
SB 252

Kansas Association of Counties
Opponent Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony on SB 252, which would exempt some businesses from both personal property taxes as well as ad valorem taxes. This is not a policy that the Kansas Association of Counties or its members can support.

While this legislation focuses on the businesses, it ignores the individuals that utilize services provided by counties. In many cases, these individuals would lose access to some of these services and amenities in their community if there was not a county provided option. Those individuals will likely never submit a piece of testimony to a legislative committee or donate to a campaign, but losing access to entertainment, recreation, exercise or child care could be devastating to their physical and mental health. Make no mistake, that hurts Kansas.

We have a child care crisis in the state of Kansas. Eliminating the taxes for private businesses, or driving the government out of that area will not ease that crisis.

Approximately 1 in 3 Kansans are considered obese. Eliminating taxes for private businesses, or preventing the government from providing exercise and recreation options will not help that.

Counties provide entertainment because that is what our residents want. They want reasons to engage in community. Providing tax breaks for private entities or eliminating the government from that space will not build community.

People need ambulance service when they are in crisis situations. Eliminating taxes or preventing the government from providing additional coverage will not lower response times.

Thank you for the opportunity to present this perspective on this legislation.

Jay Hall
Deputy Director and General Counsel
Kansas Association of Counties
hall@kansascounties.org
(785)272-2585