



**Testimony of Randy Leis, County Commissioner Meade County, Kansas  
Before the Senate Committee on Assessment and Taxation  
In Opposition to Senate Bill No. 252  
February 21, 2023**

Member Counties

*WRITTEN TESTIMONY ONLY*

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*Kiowa*

*Lane*

*Logan*

*Meade*

*Morton*

*Ness*

*Norton*

*Rawlins*

*Rice*

*Russell*

*Rush*

*Scott*

*Seward*

*Sherman*

*Stanton*

*Stevens*

*Thomas*

*Trego*

*Wallace*

*Wichita*

Madam Chair and Members of the Committee, thank you for allowing me to offer written testimony in opposition to Senate Bill No. 252, which would exempt certain businesses from property and sales taxes.

I am Randy Leis, a Meade County Commissioner. I also serve as president of the Kansas Legislative Policy Group, a non-partisan group of 34 rural western Kansas counties that work collectively on issues of mutual interest.

Property taxes are a primary source of revenue for counties. We are generally opposed to any expansion of property tax exemptions because it further erodes the property tax base. Obviously, when one entity does not pay taxes, the tax burden is reallocated to all other property taxpayers. Senate Bill No. 252 does just that, by shrinking the county tax base and forcing a shift of the tax burden onto the remaining property types and classes, primarily to residential landowners who are already bearing more than their fair share.

The bill would exempt largely undefined businesses from paying county taxes even if the county government is not the competing entity. Is an air ambulance service treated the same as a county-owned ground ambulance service? Is the renting out of event space at a civic center in competition with other entertainment venues? If there is a question as to the proper application of the tax exemption in new Section 1, who makes this final determination? This seems to be an overly broad and far-reaching bill that could have many unintended consequences that would negatively affect an entire county.

Many services in a rural community are provided by governmental entities because rural residents want to live in an appealing and safe community with good health, fine schools and a quality of life. When we provide services like transportation, healthcare, sanitation management, or recreational facilities, because our residents desire access to those services that are not being provided by the private sector. These services and are important to our community's well-being and growth.

We ask that you oppose Senate Bill No. 252.

Thank you for your consideration.

Randy Leis  
President  
Kansas Legislative Policy Group

