

Journal of the Senate

THIRD DAY

SENATE CHAMBER, TOPEKA, KANSAS
Wednesday, January 15, 2025, 8:00 a.m.

The Senate was called to order pro forma by Vice President Shallenburger.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills and concurrent resolution were introduced and read by title:

SB 8, AN ACT concerning traffic regulations; relating to the duty of drivers approaching stationary vehicles; providing a penalty for unlawful passing thereof; amending K.S.A. 8-2118 and repealing the existing section, by Committee on Transportation.

SB 9, AN ACT concerning United States public land surveys; relating to reports filed with the state historical society; extending the time to file such reports from 30 to 90 days; amending K.S.A. 2024 Supp. 58-2011 and repealing the existing section, by Committee on Transportation.

SB 10, AN ACT concerning property taxation; relating to exemptions; providing exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers; amending K.S.A. 79-213 and 79-5501 and repealing the existing sections, by Senators Tyson, Alley, Blasi, Bowers, Bowser, Claeys, J.R., Claeys, Joseph, Clifford, Dietrich, Erickson, Fagg, Faust-Goudeau, Gossage, Klemp, Kloos, Masterson, Murphy, Owens, Peck, Petersen, Rose, Shallenburger, Shane, Starnes, Thomas, Thompson and Warren.

SB 11, AN ACT concerning emergency communication services; relating to the state 911 board and public safety answering points; requiring the state 911 board to establish minimum training requirements for 911 telecommunicators to receive 911 telecommunicator-cardiopulmonary resuscitation training and continuous education in telecommunicator-cardiopulmonary resuscitation; amending K.S.A. 2024 Supp. 12-5384 and repealing the existing section, by Committee on Utilities.

SENATE CONCURRENT RESOLUTION No. 1603—

By Senators Tyson, Alley, Blasi, Bowser, Claeys, J.R., Claeys, Joseph, Erickson, Gossage, Klemp, Kloos, Masterson, Murphy, Peck, Petersen, Shallenburger, Starnes, Thompson and Warren

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas; relating to property taxation; limiting valuation increases for real property and for personal property classified as mobile homes used for residential purposes.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives concurring

therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

"§ 1. System of taxation; classification; exemption. (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, ~~2013~~ 2026, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles and watercraft, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain.

The final taxable appraised value of real property classified in any subclass and personal property classified as mobile homes used for residential purposes shall not increase by more than 3%, or a lesser percentage as provided by law, in any taxable year except when:

- (1) The property includes new construction or improvements have been made to the property;*
- (2) the class or subclass of the property changes for assessment rate purposes;*
- (3) the property becomes disqualified from exemption;*
- (4) the property is first listed as escaped or omitted property, or an error is corrected;*
- (5) the legal description of the land, lot or parcel changes, except that the total final taxable appraised value of all property affected by a legal description change shall not exceed the total final taxable appraised value of the affected property for the previous year by more than 3%, or a lesser percentage as provided by law; or*
- (6) title to the property is transferred, changed or conveyed to another person or entity.*

The legislature may define new construction or improvements by law and enact other legislation to administer this provision. All or any portion of the benefits of the valuation limitation may be portable or transferable under certain circumstances as defined and provided by state statute.

Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a

- residential community of mobile or manufactured homes including the real property upon which such homes are located.....11½%
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution.....30%
- (3) Vacant.....12%
- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law.....12%
- (5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed.....33%
- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25%
- (7) All other urban and rural real property not otherwise specifically subclassified.....30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Mobile homes used for residential purposes.....11½%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%.....30%
- (3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%
- (4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%
- (5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%
- (6) All other tangible personal property not otherwise specifically classified.....30%
- (b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock,

and all household goods and personal effects not used for the production of income, shall be exempted from property taxation."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"Explanatory statement. This amendment would limit annual valuation increases to 3%, or a lesser percentage as provided by law, for purposes of property taxation for real property classified in any subclass and personal property classified as mobile homes used for residential purposes except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, an error is corrected, the legal description of the property changes or title to the property is transferred, changed or conveyed to another person or entity.

"A vote for this proposition would limit annual valuation increases to 3%, or a lesser percentage as provided by law, for real property classified in any subclass and personal property classified as mobile homes used for residential purposes except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, an error is corrected, the legal description of the property changes or title to the property is transferred, changed or conveyed to another person or entity. The amendment would authorize the legislature to define new construction or improvements and enact other legislation to administer the provision. The amendment would also allow for the portability or transfer of all or any portion of valuation limitation benefits under certain circumstances as defined and provided by state statute.

"A vote against this proposition would provide no change to the Kansas constitution."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at a special election, which is hereby called on November 4, 2025, pursuant to section 1 of article 14 of the constitution of the state of Kansas, to be held in conjunction with the general election held on such date.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills and concurrent resolution were referred to Committees as indicated:

Federal and State Affairs: **SB 4, SB 5, SB 6; SCR 1602.**

Local Government, Transparency and Ethics: **SB 2, SB 7.**

Under the authority of the President, the Vice President referred **SCR 1603** to the Committee on Assessment and Taxation.

COMMUNICATIONS FROM STATE OFFICERS

The following report was received by the Office of the Secretary of the Senate: Statewide Assessment Report, Kansas State Department of Education

CHANGE OF REFERENCE

Under the authority of the President, the Vice President withdrew Christopher Kennedy from the Calendar under the heading of **Consideration of Appointments** and referred the appointment to the Committee on **Agriculture and Natural Resources**.

REPORT ON ENROLLED BILLS, CONCURRENT AND SENATE RESOLUTIONS

SCR 1601 reported correctly enrolled, properly signed and presented to the Secretary of State on January 15, 2025.

SR 1701, SR 1702, SR 1703 reported correctly enrolled, properly signed and presented to the Secretary of the Senate on January 15, 2025.

On motion of Senator Blasi, the Senate adjourned until 2:30 p.m., Thursday, January 16, 2025.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks*.

COREY CARNAHAN, *Secretary of the Senate*.

