



KANSAS
ASSOCIATION OF
COUNTIES

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

House Taxation Committee
January 29, 2025
HB 2013

Kansas Association of Counties
Neutral Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on this proposed legislation, which would grant a tax exemption for television, cable and antennae services.

KAC does not take a position on whether television, cable and antennae services merit a tax exemption. However, KAC would observe that additional exemptions in either sales or property tax place a greater burden on the remaining taxpayers, particularly property taxpayers. Since most of the county budget is derived from property tax, any reduction in sales tax revenue places a greater burden on property taxpayers.

This is not to attack any particular exemption, but rather to highlight that each exemption places a greater burden on the remaining taxpayer base.

As with any proposed shift in property tax policy, there are benefits and drawbacks for the committee to consider. 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