



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
February 10, 2025
SB 10

Kansas Association of Counties
Opponent Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony on SB 10, which would grant a tax exemption for small watercraft, marine equipment, offroad vehicles, motorized bicycles and certain trailers. An amendment was added in the Senate committee to include private airplanes.

KAC opposes this bill because of the amendment adding aircraft to the exemptions. KAC did not testify on this bill in the Senate because the property listed in the original bill is often not reported and is difficult to track, so much so that the tax revenue may not equal the effort required to obtain the tax.

Aircraft is different. Adding aircraft to this bill materially changes the calculation and makes KAC's testimony on this bill necessary.

If the Senate amendment were eliminated, KAC would have no opposition to this bill, but KAC opposes SB 10 as amended by the Senate Committee on the basis of the amendment. KAC would ask that the committee not advance SB 10 as amended by the Senate Committee and instead either eliminate the amendment and return SB 10 to how it was introduced or not advance SB 10 as amended at all.

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

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