

**To:** House Taxation Committee  
**From:** Spencer Duncan, Government Affairs Director  
**Date:** February 10, 2025  
**RE:** SB 10 – Certain Personal Property Tax Exemptions  
*Opponent – Written Testimony*

Thank you to the Chair and Committee for the opportunity to provide this testimony.

The League of Kansas Municipalities believes Kansas needs a broad tax base on all goods and services. Too many exemptions, over time, create a system that puts the tax burden on too few citizens instead of a more equitable distribution which allows us to reduce taxes.

**The League was neutral on this bill when it was in the Senate. However, our position moved to opposition when aircraft were added, as this includes items such as corporate aircraft.**

Every time you exempt a property tax it includes local levies. Continued erosion of the tax base at the local level by the Legislature is creating a situation in which more of a burden is put on those properly paying property taxes. This is antithetical to the direction cities and the state are working towards, as we all want to reduce property taxes.

As you weigh this exemption, seriously consider if the impact elevates itself to a level that is greater than the negative impact the exemptions will have on reduced collections at the local level.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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