



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
February 25, 2025
HB 2377

Kansas Association of Counties
Proponent Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on HB 2377, which would change how countywide sales tax revenues are apportioned. KAC's support of HB 2377 is based on the intent of the bill, which is to not negatively impact any entity currently receiving sales tax distributions.

Currently, sales taxes are apportioned based on the amount of property taxes levied. This leads to the unintended consequence that lowering the property tax mill levy also results in a lower proportion of sales tax revenues. HB 2377 would change this to apportion the sales tax revenues based on assessed valuation. This would eliminate the risk of losing revenue from both property and sales taxes by lowering the mill levy.

This new apportionment could help shift the burden away from property taxes, offering some measure of tax relief to property taxpayers.

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

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