



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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House Taxation Committee  
March 4, 2025  
HB 2396

Kansas Association of Counties  
Proponent Testimony

Chairman Smith and members of the Committee:

Thank you for the opportunity to present proponent testimony on HB 2396, which would allow for a protest petition on local government spending, as well as create the acknowledging stewardship of tax revenue and appropriations (ASTRA) fund. The bill would also eliminate the revenue neutral rate.

The Kansas Association of Counties (KAC) has long supported the concept of a partnership between counties and the state government. HB 2396 is a recognition of the necessity of state and local government working together because it gives responsibility to both state and local government. It is a collective responsibility between state and local government to reduce the property tax burden on Kansans.

The key element of HB 2396 is balance. HB 2396 acknowledges that as market participants, county government is affected by increasing costs by allowing county budgets to account for increased expenses, as well as allowing local government to capture new growth without penalty since that growth will also require more county services. HB 2396 balances this, however, by placing a limitation on increasing local budgets, giving voters an opportunity through protest petition to object to increases above a statutory threshold.

HB 2396 also allows the state to partner with city and county governments by creating the ASTRA fund. If county governments do not exceed the previous year's budget when including growth and inflation, the county would be eligible for a payment from the ASTRA fund. If that money is not appropriated by the legislature, the other provisions do not apply. This demonstrates the partnership between the state and county government.

KAC and its member counties support HB 2396 and would encourage its passage. Thank you for the opportunity to present this perspective on this legislation.

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