

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

STATE CAPITOL
300 S.W. 10TH AVE.
TOPEKA, KANSAS 66612
(785) 296-0715
Adam.Smith@house.ks.gov



HOME ADDRESS
1970 ROAD 3
WESKAN, KANSAS 67762
(785) 821-2568

ADAM W. SMITH
120TH DISTRICT

Members of the House Taxation Committee,

Premise for the bill

Long-term property tax relief needs a cooperative effort between state and local governments and taxpayers. The state has many unfunded or underfunded mandates in statute and rules & regulations and the legislature should acknowledge their responsibility to fund these mandates and not place that burden solely on the local taxes. Historical efforts at this were criticized because property taxes still increased. By tethering the financial incentive to the responsible management of property taxes, the majority of local elected officials will try to maximize their funding from the state. If there is a local need that requires a large increase, elected officials still have the ability to adopt that budget but they will be subject to the ultimate local control – the voters.

Truth in Taxation

Even though HB2396 repeals the revenue neutral policy, it enhances the idea of “Truth in Taxation”. The revenue neutral law worked, it gave taxpayers a voice but no teeth. There was no ability to stop excessive tax increases. I’ve heard many stories from citizens that attended Revenue Neutral hearings and complained about the tax increase, but the proposed budget was still adopted. HB2396 still allows taxpayers a voice at the budget hearings but also gives voters that option to put a stop to excessive tax increases.

Truth in Taxation under this bill has potential for much higher and sustained property tax savings because it puts the focus on the amount of property tax increases rather than whether or not they are spending more than last year. Under the revenue neutral law, property taxes still increased over the past 3 years. If this law would have been in place since 2022 when SB13 was enacted, there could have been an additional \$139.3M of property tax relief for everyone today.

Truth in taxation now also includes legislative accountability – if the legislature does not appropriate the ASTRA funds, the taxpayers lose the ability to protest and stop tax increases.

A handwritten signature in cursive script that reads "Adam W. Smith".