

**SB 10 Proponent Testimony  
Written Statement  
Michael Kelly  
Kansas Council of Chapters  
Military Officers Association of America**

**The Kansas Council of Chapters of MOAA supports SB 10 and requests a clarifying amendment.**

**The National Academies of Sciences, Engineering, and Medicine offers the following definition:**

**Wheeled and seated mobility devices (WSMDs) are medical devices that are intended to provide mobility and function for persons with restricted or no ability to ambulate without assistance from technology. <sup>1</sup>**

**Request the bill be amended to include an exemption of wheeled and seated mobility devices (WSMDs) per this definition.**

**If amended as requested, the bill would reduce the potential tax burden for service-connected veterans suffering from paralysis or other medical conditions such as those that compromise physical mobility or respiratory capacity. Military members in active service undergoing rehabilitation from injuries suffered in the line of duty would also benefit from the tax exemptions proposed in this bill.**

**SB 10 would also reduce substantially the number of types of property county officials would need to assess for property taxation.**

**If Senators find the fiscal note revenue impact too severe, suggest recreational equipment be stricken from the bill while retaining the newly proposed exemption for WSMD personal property. WSMDs are not now listed in KSA 79-201c as household goods or personal effects exempt from taxation.**

**Senators may wish to include a property tax exemption for other types of sensory assistive devices such as electronic video magnifiers used by those with very low vision. Such items are not now listed in KSA 79-201c as household goods or personal effects exempt from taxation.**

**Respectfully submitted,**

*Mike Kelly*

**State Legislative Lead  
Kansas Council of Chapters**



<sup>1</sup>National Academies of Sciences, Engineering, and Medicine; Health and Medicine Division; Board on Health Care Services; Committee on the Use of Selected Assistive Products and Technologies in Eliminating or Reducing the Effects of Impairments; Flaubert JL, Spicer CM, Jette AM, editors. The Promise of Assistive Technology to Enhance Activity and Work Participation. Washington (DC): National Academies Press (US); 2017 May 9. 3, Wheeled and Seated Mobility Devices. Available from: <https://www.ncbi.nlm.nih.gov/books/NBK453286/>