



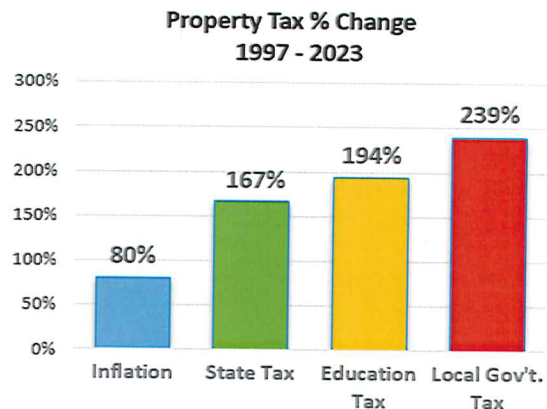
Chairperson Tyson and Members of the Committee,

We are pleased to provide written testimony in support of exempting off-road vehicles, motorized and electric-assisted bicycles, electric-assisted scooters, electric personal assistive mobility devices, motorized wheelchairs, personal-use trailers, and marine equipment from property taxes.

The Property Valuation Division at the Department of Revenue does not publish breakdowns of these specific categories, but other published values indicate that local government entities would not lose much tax revenue. For example, the property tax on watercraft last year was just \$4.3 million statewide and only \$5.4 million on recreational vehicles. These categories would not be exempt, but their valuations are likely higher than much of the proposed exempted property.

A further indication of the low impact of this legislation comes from the Johnson County Appraiser. Property tax on all individual personal property this year except watercraft is just \$792,317.

While these exemptions would not have much of an impact on local government, they would offset – in a very small way – the unnecessarily large tax hikes imposed by local elected officials. Between 1997 and 2023, taxes for the operation of schools jumped by 194%, and taxes for the operation of other local government entities increased by 239%; inflation, meanwhile, was just 80%.



Source: Kansas Dept. of Revenue, Bureau of Labor Statistics

We encourage the Committee to approve 2025rs0046, and we appreciate your consideration.