Madam Chair Tyson and Members of the Committee,

I am writing to express my opposition to SB10, which proposes property tax exemptions for certain personal property, including watercraft, marine equipment, off-road vehicles, motorized bicycles, and certain trailers. In a state where citizens are actively seeking property tax relief for their primary residences, it is concerning that this bill prioritizes tax exemptions for recreational property, effectively selecting winners and losers in tax relief efforts.

- 1. **Distinction Between Necessity and Luxury**: I acknowledge the importance of exemptions for items like motorized wheelchairs or electric personal assistive mobility devices when prescribed by a doctor, as these are necessities for individuals with mobility challenges. However, extending similar exemptions to recreational items such as watercraft and off-road vehicles blurs the line between essential needs and luxury possessions, potentially leading to inequitable tax policies.
- 2. **Prioritization of Tax Relief**: Homeowners across Kansas are facing rising property taxes on their primary residences, leading to financial strain and, in some cases, the risk of losing their homes. This burden is particularly severe for those on fixed incomes, who struggle to keep their homes amid escalating property tax bills. Focusing on tax exemptions for recreational items diverts attention and resources from addressing the pressing need for substantial residential property tax relief. For instance, while my horse trailer might qualify for exemption under SB10, I would rather see policies that address the broader issue of high real estate taxes that can threaten homeowners' financial stability.
- 3. Administrative Costs: While Kansas currently has a budget surplus, I have not identified a fiscal note accompanying this bill. It is essential to consider whether the costs to implement SB10 are more or less than current implementation costs. The evaluation process and hearings required by the bill could incur additional administrative expenses for counties. It's uncertain whether these costs would be offset by a reduction in the number of property tax statements mailed. Implementing hearings and evaluations could strain county resources without clear financial benefits. Has anyone considered whether the net financial change will be just the loss of revenue, or if there will be a greater expense for implementation?

Furthermore, I am disappointed to see the names of 27 Senators supporting this bill, effectively choosing winners and losers in tax relief efforts.

In conclusion, while the intention behind SB10 may be to provide tax relief, I believe it inadvertently expands government oversight, imposes additional administrative burdens, and misallocates priorities in tax policy. I urge the committee to reconsider the implications of this bill and focus on measures that align with conservative principles of limited government and equitable tax reform.

Thank you for considering my perspective.

Kari Sue Vosburgh Sedgwick County Precinct Committeewoman