

March 2, 2025

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 195 by Senators Sykes, et al.

In accordance with KSA 75-3715a, the following fiscal note concerning SB 195 is respectfully submitted to your committee.

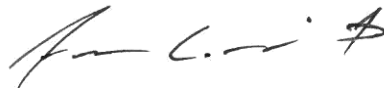
SB 195 would establish the Property Tax Task Force to review the property tax system in Kansas and develop recommendations and suggest improvements to law that would provide for a more efficient or cost-effective property taxing system, including, but not limited to, property valuations and tax levies on real property in Kansas. The bill would require the Task Force to provide a report on any recommendations and suggestions to improve the law to the Legislature on or before January 31, 2026. The staff of the Office of Revisor of Statutes, Legislative Research Department, and Legislative Administrative Services would provide assistance to the Task Force. The bill would specify that the Property Tax Task Force include nine members as follows:

1. The chairperson of the Senate Committee on Assessment and Taxation;
2. The chairperson of the House Committee on Taxation;
3. The ranking minority member of the Senate Committee on Assessment and Taxation;
4. The ranking minority member of the House Committee on Taxation;
5. Two members to be appointed by the Senate President who are members of the Senate;
6. One member to be appointed by the Senate Minority Leader who is a member of the Senate;
7. One member to be appointed by the Speaker of the House of Representatives who is a member of the House of Representatives; and

8. One member to be appointed by the House Minority Leader who is a member of the House of Representatives.

Legislative Administrative Services indicates SB 195 would increase State General Fund expenditures by \$46,094 in FY 2026, including \$41,873 for Legislator pay and, \$4,221 for committee assistant pay. The estimate assumes that the Task Force would have six meetings in FY 2026. It is assumed that any other assistance to the Task Force provided by the Office of Revisor of Statutes, Legislative Research Department, and Legislative Administrative Services would be provided within existing resources. Any fiscal effect associated with SB 195 is not reflected in *The FY 2026 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt", followed by a stylized flourish.

Adam C. Proffitt
Director of the Budget

cc: Gordon Self, Revisor of Statutes
Shirley Morrow, Legislative Research
Tom Day, Legislative Services