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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 6, 2025
Subject: Senate Bill No. 280, As Introduced

Summary

Senate Bill No. 280 relates to property tax and would require, on and after January 1, 2026, elector approval for any taxing entity to increase its total amount of property tax to be levied by more than the annual rate of inflation.

The bill would provide that each year the approval by a majority of the qualified electors of the taxing entity voting at an election called and held thereon shall be required for the governing body of any taxing entity to increase its total amount of property tax to be levied by more than the annual rate of inflation, as reflected in the consumer price index for all urban consumers as reported by the bureau of labor statistics of the United States department of labor.

The bill would exclude increased property tax revenues attributable to the taxation of the construction of any new structures or new improvements.

The requirement would not apply to the statutorily prescribed mill rate levies of K.S.A. 72-5142 (20 mills statewide school levy), 76-6b01 (1 mill Kansas educational building fund) and 76-6b04 (0.5 mill state institutions building fund).

The bill would take effect from and after its publication in the statute book.