



# **Unified Government of Wyandotte County and Kansas City, Kansas**

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## **IN-PERSON TESTIMONY Senate Bill 108, Proponent**

**Mayor Tyrone Garner**  
**On behalf of the Unified Government of Wyandotte County/Kansas City, Kansas**  
**Senate Committee on Assessment and Taxation**  
**February 27, 2025**

**Good morning Chairwoman Tyson and Members of the Committee.**

My name is Tyrone Garner and I am Mayor of the Unified Government of Wyandotte County/Kansas City, Kansas. The UG is submitting testimony today in support of Senate Bill 108.

Senate Bill 108 gives Kansas counties the authority to implement an earnings tax of up to 1% on individuals working within the county, or residents working outside the county. The process for counties to levy this tax is addressed in the bill, requiring approval from a majority of the electors in the county through a public election.

Our neighbors in Kansas City, Missouri already have an earnings tax in place because so many of the individuals who work in that community do not live there. Despite not being residents, those individuals still use the city's streets and have access to other city services, like the police department and emergency personnel. The KCMO earnings tax helps fund basic operations such as repairing roads and weekly trash collection, and the revenue from the earnings tax pays for police officers, firefighters, paramedics and ambulance services. Revenue from the earnings tax also helps fund snow removal, codes inspection, historic preservation and other city needs.

Here at home, Wyandotte County also has a significant population of workers who reside outside of the community that use the resources that are funded by our residents. In 2023, Wyandotte County had a 32% share of resident-workers, meaning that about a third of the residential labor force lived and worked in Wyandotte County. The remaining 68% either lived in Wyandotte County and worked elsewhere or worked in Wyandotte County and lived elsewhere. Regardless of which category these individuals fall into, they all use local streets and services, and the earnings tax authority in SB108 would allow us to pay for and maintain those services to the benefit of residents and workers.

Additionally, the cost of these services is born entirely by Wyandotte County residents when we know that we have a high percentage of workers that reside outside of the county. This results in high property taxes, something that Wyandotte Countians have complained about for many years. Our commission decided to go revenue neutral as a result of this. But we would really like to have the ability to reduce property taxes for our citizens. The attached chart shows the revenue that

would be raised by an earnings tax which would allow us to make a substantial cut to our mill levy.

I appreciate the opportunity to provide testimony in support of SB108 and appreciate the committee's consideration of this bill.

# Earning Tax Analysis - Feb. 2025

	<u>Wyandotte Co.</u>	<u>Kansas City, KS</u>
A) Employment (# jobs), 2nd Quarter 2024	94,726	85,995
Source: Kansas Dept. of Labor, Labor Market Information; Quarterly Census of Employment & Wages (QCEW)		
B) Average Weekly Wages, 2nd Quarter 2024	\$1,221	\$1,221
Source: Kansas Dept. of Labor, Labor Market Information; Quarterly Census of Employment & Wages (QCEW)		
C) Estimated Annual Wages	\$6,014,343,192	\$5,459,994,540
0.5% Earnings Tax Estimate	\$30,072,000	\$27,300,000
1% Earnings Tax Estimate	\$60,143,000	\$54,600,000
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Real Property Taxes Collected	52,094,873	35,149,271
2024 Amended Budget		
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