

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2035

As Amended by House Committee on
Commerce, Labor and Economic Development

Brief*

HB 2035, as amended, would update the attractions included in ranching activities to include trail rides as it pertains to the definition of agritourism activity in the Agritourism Promotion Act and for valuation of land devoted to agricultural use.

Background

The bill was introduced by Representative Proctor.

***House Committee on Commerce, Labor and Economic
Development***

In the House Committee hearing, **proponent** testimony was provided by Representative Proctor and a representative of Watkins “C” Ranch. The proponents generally stated the bill would help showcase rural Kansas to Kansans and other tourists.

Written-only neutral testimony was provided by a representative of the Kansas Livestock Association.

No other testimony is provided.

The House Committee made a technical amendment to the bill to update the Agritourism Promotion Act definition.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the State Board of Tax Appeals and Kansas Department of Revenue state enactment of the bill would have no fiscal effect on the agencies.

The Department of Revenue's Property Valuation Division (PVD) indicates that it does not have data on trail rides to determine the fiscal effect of enactment of the bill. PVD notes that if a trail ride is currently located on a parcel classified as residential or vacant, changing the parcel's classification to agricultural use would increase its assessment rate from 11.5 percent for residential or 12.0 percent for vacant, to 30.0 percent for agricultural land, possibly resulting in an increase in assessed taxable valuation.

Ranching; agritourism; trail rides