

SESSION OF 2025

SUPPLEMENTAL NOTE ON SENATE BILL NO. 269

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 269 would prohibit the Board of Tax Appeals (BOTA) from charging a filing fee to a taxpayer who has an appeal from a previous year still pending before BOTA.

[*Note:* The bill would replace a provision under current law prohibiting a filing fee when a taxpayer has a pending appeal that is beyond the statutory time period for service of a decision by BOTA.]

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by a representative of the Kansas Chamber, who stated the bill would clarify existing law and ensure taxpayers are not subject to additional filing fees if BOTA fails to address a pending appeal in a timely manner.

The Senate Committee recommended the bill be placed on the Consent Calendar.

*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, BOTA indicates enactment of the bill would decrease revenues to the BOTA Filing Fee Fund by \$130,000 in FY 2026, by \$135,000 in FY 2027, and by \$140,000 in FY 2028. BOTA further indicates reductions in revenue to this fund would be required to be replaced with an increase to its State General Fund appropriation to provide adequate funding for its operations.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Board of Tax Appeals; filing fee