

SESSION OF 2026

**SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE FOR
SENATE BILL NO. 451**

As Recommended by House Committee on
Elections

Brief*

House Sub. for SB 451 would make amendments to the Campaign Finance Act (Act) regarding reporting requirements; receipt of campaign contributions; use of public assets to promote or oppose the adoption or repeal of any provision of the *Kansas Constitution* or any ballot question; and financial disclosure statements for proposed bond issues. The bill would also make conforming and technical changes.

Campaign Finance Reports (Sections 2, 3, and 5)

Expenditures for Vendors (Section 2)

The bill would amend the Act regarding the campaign treasurer's report. When an expenditure is made by payment to an advertising agency, public relations firm, or political consultants for disbursements to vendors, the bill would require the treasurer's report to show the products and services provided by each vendor, including the date and purpose of each expenditure.

[*Note:* Current law requires the report of such expenditure to show in detail the name of each vendor and the amount, date, and purpose of payments to each.]

*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/>

Small Donors (Sections 2 and 5)

Candidates. The Act requires every campaign treasurer to file a campaign finance report stating the name and address of each person who has made one or more contributions in an aggregate amount or value in excess of \$50 during the election period.

The bill would add a requirement that the campaign treasurer maintain a record of the name and address of each person who has:

- Made one or more contributions in an aggregate amount or value of \$50 or less;
- Made an in-kind contribution of \$100 or less; or
- Provided personal services without charge if the services were valued at \$100 or less.

The name and address of any such person would not be included in any report required to be filed with the Secretary of State (Secretary) or the county election officer. The bill would direct treasurers to submit the information to the Kansas Public Disclosure Commission (Commission) and not include it in any report that is required to be made public.

Constitutional amendments. The Act requires each person who engages in any activity promoting or opposing the adoption or repeal of any provision of the *Kansas Constitution* and who accepts money or property for the purpose of engaging in such activity to make an annual report to the Secretary of individual contributions or contributions in kind in an aggregate amount of or value in excess of \$50 during the previous calendar year.

The bill would require each person who makes such annual report to maintain a record of the name and address of each contributor of \$50 or less. The bill would direct

treasurers to submit the information to the Commission and not include it in any report that is required to be made public.

Kansas Open Records Act. The provisions providing for the confidentiality of the names and addresses of small donors would expire on July 1, 2031, unless the Legislature reviews and reenacts it pursuant to the Kansas Open Records Act.

Receipt of Contributions (Section 3)

The Act allows a candidate or the candidate's committee to accept contributions for both the primary and general elections prior to the date of the primary election if the candidate or the candidate's committee uses an acceptable accounting method to distinguish between which contributions are received for the primary election and which are for the general election. The bill would make a conforming amendment regarding accepting campaign contributions for the general election before a primary election.

Prohibiting the Use of Public Assets for Constitutional Amendments or Ballot Questions (Section 4)

The Act prohibits any officer or employee of the State of Kansas or any municipality from using public assets to expressly advocate the nomination, election, or defeat of a clearly identified candidate to state or local office. The bill would further prohibit the use of public assets to promote or oppose the adoption or repeal of any provision of the *Kansas Constitution* or to promote or oppose any ballot question submitted to the qualified electors of the state or any political subdivision of the state.

Distribution of Material within Municipal Buildings

The Act provides no municipality shall permit any person to distribute within any building or structure owned, leased, or

rented by such municipality any campaign material that expressly advocates the nomination, election, or defeat of a clearly identified candidate for state or local office unless each candidate for such office is permitted to do so in the same manner. The bill would extend the equal opportunity provision for ballot issues and ballot issue committees.

Violations

The Act defines violations of the section as a class C misdemeanor. The bill would expand violations to include any officer or employee of the State or any municipality conducting or authorizing directed mass communications regarding ballot questions, such as mailers, flyers, radio advertisements, television advertisements, physical signage, and statements posted on social media.

Exceptions

The bill would state that this section would not be interpreted to limit the freedom of speech of any officer or employee of the State or municipality who is speaking in their personal capacity. The bill would also specify this section would not prohibit the State, its agents, or the governing body of any municipality from presenting factual information solely for the purpose of educating voters on a ballot question.

Fiscal Disclosure Statements for Bond Proposals (New Section 1)

The bill would require that any publication, communication, mailing, advertisement, website, social media posting, or other informational material concerning a proposed bond issue that is paid for, in whole or in part, with public funds include a fiscal disclosure statement, a link to a state or municipality website, or a quick response code (QR code) that provides neutral, factual information about the financial impact of the proposed bond issue. The bill would

define “public funds” to mean any State, county, city, school district, or other political subdivision funds, including funds derived from taxes, fees, or assessments.

The bill would require all fiscal disclosure statements to be presented in plain language, in a manner that is clearly visible and understandable to the average reader, and in a way that is not minimized, obscured, or contradicted by other content in the publication.

The bill would state that nothing in this section would be construed to permit the use of public funds to advocate for a bond issue, and the information required under this section must be strictly informational and neutral.

Required Content of Fiscal Disclosure

The bill would require the fiscal disclosure statement to include, at a minimum, the following information:

- The principal amount of the proposed bond issue;
- The estimated total cost of the bond issue, including interest, calculated using the expected interest rate at the time that the bond is proposed and clearly identified as an estimate;
- The duration of the bond, including the number of years over which the bond is to be repaid;
- A statement identifying any outstanding bonds or bond-related obligations of the issuing entity, including:
 - The remaining principal balance; and
 - The estimated remaining total payments, including interest;
- The estimated annual debt service payment required to repay the proposed bond issue;

- The estimated total amount of property tax revenue, in actual dollars, required annually to make the bond payments;
- An estimate of the annual and total property tax impact expressed in real dollar amounts, including the estimated annual cost per \$100,000 of appraised residential property value; and
- A clear statement that the estimates provided are projections and that actual costs may vary based on interest rates, assessed valuation changes, and other economic factors.

The bill would prohibit any publication funded with public funds from stating or implying that a proposed bond issue would not raise taxes or would not increase property taxes based solely on mill levy calculations, unless the publication also includes the following:

- The estimated actual property tax dollars required annually to make bond payments;
- The estimated real dollar cost to property owners; and
- A disclaimer explaining that a mill levy that remains the same equates to a tax increase due to appraised valuations increasing annually.

Violations

Publication concerning a bond issue inconsistent with the provisions of the bill, including failure to provide the fiscal disclosure statement, would constitute a violation of this act. [Note: As in the previous section, the violation would be a class C misdemeanor, in accordance with current law.]

Background

The House Committee on Elections inserted the contents of SB 395, the contents of HB 2451, and a provision from HB 2450 concerning the receipt of campaign contributions into SB 451 while retaining its contents, as amended by the Senate Committee on Federal and State Affairs. The House Committee recommended a substitute bill be passed. Background information for each bill are included below.

[*Note:* The other provisions of HB 2450 concerning the termination of campaign accounts were not inserted into SB 451.]

SB 451—Expenditures for Vendors

The bill was introduced by the Senate Committee on Federal and State Affairs at the request of a representative of the Secretary.

Senate Committee on Federal and State Affairs

In the Senate Committee hearing, **proponent** testimony was provided by a representative of the Secretary, who generally stated the bill would simplify campaign reporting by requiring a single entry for the direct contractor that reflects the total expenditure, applicable dates, and all products and services provided by the contractor, whether directly or indirectly.

Written-only proponent testimony was provided by two private citizens.

Written-only **opponent** testimony was provided by a representative of Health Forward Foundation, who stated the bill would increase administrative requirements for campaign finance reporting in ways that would disproportionately impact small campaigns and grassroots efforts.

No other testimony was provided.

The Senate Committee amended the bill to remove language specifying the expenditure information would be shown in detail. [*Note:* The House Committee retained this amendment.]

House Committee on Elections

In the House Committee hearing, **proponent** testimony was provided by a representative of the Secretary who stated the bill would clarify reporting requirements.

Written-only proponent testimony was provided by the Policy Director for Senator Masterson.

No other testimony was provided.

SB 395—Small Donors

The bill was introduced by the Senate Committee on Federal and State Affairs at the request of Senator Thompson.

Senate Committee on Federal and State Affairs

In the Senate Committee hearing, **proponent** testimony was provided by Representative Proctor who stated the bill would help the Commission determine if any giving in the name of another violations have occurred while protecting free speech by keeping the names and addresses of small donors confidential.

Written-only **opponent** testimony was provided by a representative of the Health Forward Foundation.

No other testimony was provided.

[*Note:* The Senate Committee has not taken action on SB 395.]

House Committee on Elections

The House Committee held an informational hearing on March 10, 2026. In the informational hearing, **proponent** testimony was provided by Representative Proctor, who stated the bill is a recommendation from the 2025 Special Committee on Campaign Contributions and Transparency and would help determine if any giving in the name of another violations have occurred.

No other testimony was provided.

HB 2450—Receipt of Campaign Contributions

The bill was introduced by the House Committee on Elections at the request of Representative Waggoner.

House Committee on Elections

In the House Committee hearing, **proponent** testimony was provided by Representatives Brunk and Esau. The conferees generally stated there are already guardrails in place on how a candidate may spend money in a campaign account, and the bill would be a compromise to allow serious candidates to keep options open while still removing administrative burdens on agencies maintaining the required filings.

No other testimony was provided.

The House Committee amended the bill to add a technical amendment to conform provisions of the Campaign Finance Act regarding accepting campaign contributions for a general election before the date of a primary election. [*Note:* The House Committee retained this amendment.]

HB 2451—Prohibiting the Use of Public Funds and Fiscal Disclosure for Bond Issues

The bill was introduced by the House Committee on Elections at the request of Representative Waggoner.

House Committee on Elections

In the House Committee hearing, **proponent** testimony was provided by Representative Waggoner, Senator Shane, and a representative of Stop the Bond Hutchinson. The proponents provided examples of school districts advocating for bond issues and ballot questions and generally stated the bill would codify a prohibition on the use of public funds that Kansans already believed was law.

Written-only proponent testimony was provided by a private citizen.

Opponent testimony was provided by representatives of the Kansas Association of Counties, League of Kansas Municipalities, and United School Administrators. The opponents generally expressed concerns about officers and employees of the state or any municipality being able to provide factual information and the prohibition extending beyond work time.

Written-only opponent testimony was provided by representatives of the City of Bel Aire, Game On for Kansas Schools, Kansas Association of School Boards, Kansas Parent Teacher Association, Northeastern Johnson County Cities, USD 233 (Olathe), USD 308 (Hutchinson), and USD 512 (Shawnee Mission) and two private citizens.

No other testimony was provided.

The House Committee amended the bill to:

- Add provisions concerning fiscal disclosure statements for bond proposals;
- Add radio advertisements and television advertisements to the list of mass communications an employee or officer of the State or any municipality may not direct or authorize;
- Extend provisions regarding equal opportunity to disseminate campaign materials currently in place for candidates to ballot issues and ballot issue committees;
- Provide that the bill would not limit freedom of speech of any officer or employee of the State or any municipality who is speaking in their personal capacity; and
- Allow the State, state agencies, and the governing body of a municipality to present factual information solely for the purpose of educating voters on a ballot question.

[Note: The House Committee retained these amendments.]

Fiscal Information

SB 451—Expenditures for Vendors

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Office of the Secretary of State (Office) and the Commission indicate enactment of the bill would have no fiscal effect.

SB 395—Small Donors

According to the fiscal note prepared by the Division of the Budget on the bill, the Commission indicates enactment of the bill would increase expenditures by \$103,200 in FY 2027, including \$98,200 from the State General Fund (SGF), and \$75,050 from the SGF in FY 2028 to create a database and add a database administrator position. The agency states the bill would require additional reports to be filed, which would increase the workload of the agency and require an additional position to monitor and review reports. Of the FY 2027 amount, \$71,600 would be for salaries and wages of the position, \$8,000 would be for equipment associated with the position, \$20,000 would be for IT expenditures to create the database, \$2,700 would be for printing costs to update handbooks, and \$900 would be for additional enforcement actions such as failure to file notices. Of the FY 2028 amount, \$71,600 would be for salaries and wages, \$3,000 would be for maintenance of the database, and \$450 would be for additional enforcement actions. The agency notes that the FY 2028 amount would be ongoing.

The Office indicates enactment of the bill would not have a fiscal effect on the agency and that existing resources would be used to update the campaign finance electronic filing system. Any fiscal effect associated with SB 395 is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties indicates enactment of the bill would require reports filed by treasurers for candidates for local office to be filed with the county election officer. This would increase expenditures for counties to create a system to verify candidate and donor information for reports filed by treasurers for candidates for local office. However, a precise fiscal effect cannot be estimated.

HB 2450—Receipt of Campaign Contributions

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Commission indicates the bill would not have a fiscal effect. The Office indicates it would use existing resources to update training materials for local election officials and update educational and promotional materials for the public. Any fiscal effect associated with the bill is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties indicates the bill would have no fiscal effect on counties.

HB 2451—Prohibiting the Use of Public Funds and Fiscal Disclosure for Bond Issues

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Commission indicates enactment of the bill would not have a fiscal effect.

The Office of Judicial Administration states enactment of the bill could increase the number of cases filed in the district courts because the bill expands the crime. This would increase time spent by district court judicial and nonjudicial personnel in processing, researching, and hearing cases, and since the crime carries a class C misdemeanor penalty, there could also be additional supervision of offenders by court services officers. Enactment of the bill could increase the collection of docket fees, fines, and supervision fees that would be deposited into the SGF. The agency is unable to estimate a precise fiscal effect.

The Office of the Secretary of State indicates it would use existing resources to update training materials for local election officials and update educational and promotional materials for the public regarding provisions of the bill. Any fiscal effect associated with the bill is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties and the League of Kansas Municipalities both indicate the bill would not have a fiscal effect.

Elections; campaign finance; products and services; campaign contributions; constitutional amendments; ballot questions; bonds; public funds; public assets; Kansas Public Disclosure Commission