

SESSION OF 2011

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2066

As Recommended by House Committee on
Local Government

Brief*

HB 2066 would provide redress for individuals who are paying ad valorem taxes to both a city and a fire district for fire service. The bill would deem a landowner, whose land which is located in a fire district is annexed by a city while still remaining part of a fire district, to be entitled to a refund of all ad valorem taxes paid for fire service from either the city or the fire district, whichever entity taxes for fire service but does not provide it. The tax refund would include any tax levy for bond and interest payments.

The bill further requires cities and fire districts to establish procedures for landowners to obtain these refunds.

Background

The bill was requested by Representative Lance Kinzer. Representative Kinzer and two private citizens testified in favor of HB 2066 indicating the bill's purpose was to provide for fairness in taxation. No opponents testified.

The bill is a repeat of 2010 HB 2675. That bill received a hearing late in the 2010 Legislative Session, but did not advance out of Committee.

According to the fiscal note, passage of HB 2066 would have no fiscal effect.

*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 <http://www.kslegislature.org>