

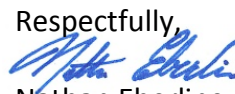


Testimony of the Kansas Association of Counties
to the House Tax Committee on February 10, 2016
Neutral Testimony on House Bill 2477 (Vehicle Registration and Delinquent Taxes)

Mr. Chairman and Members of the Committee:

KAC's policy committee considered the proposal in HB 2477 contingent on the policy stance of the Kansas Treasurers Association (KTA). The KTA opposes this bill, which prompts our neutral stance. HB 2477 provides certain instances in which an entity cannot register a motor vehicle without first paying delinquent taxes. The bill aligns with KAC's goal to encourage payment by tax evaders, but we are mindful of the administrative costs that may correspond with the policy change. Our ideal outcome is legislation that the KTA can support with added incentives to timely pay taxes.

The KTA rightly acknowledges we have alternative collections processes. But we have also observed through the last two state amnesty programs that there are still individuals and entities that are not paying taxes in a timely manner. Riley County's proposal provides additional incentives to ensure tax payment, and our counties support this principle. If this committee or the KTA has ideas to better incentivize timely tax payments, KAC welcomes the guidance to help facilitate the change. We are also available to collect any additional information that might prove helpful in this pursuit.

Respectfully,

Nathan Eberline
Legal Counsel