



Office of the President

March 14, 2016

House Committee on Taxation

House Bill No. 2719

By: Cynthia Hornberger, Special Assistant to the President,
Washburn University

Chairperson Kleeb, Vice-Chairperson Sullentrop, Ranking Minority Member Sawyer and Members of the Committee,

Thank you for allowing my testimony regarding House Bill 2719. The authorization for Washburn University to be created, exist and operate is wholly provided by the Kansas Constitution and also by specific statutory authority delegated by the Legislature. The Kansas Constitution, in Article 6, Section 2 (c) provides "Any municipal university shall be operated supervised and controlled as provided by law."

In 1941, when Washburn College became Washburn Municipal University, now known as Washburn University, its creation was 1) authorized by a vote of the Kansas Legislature, 2) approved in an election by the citizens after 3) local elected officials voted to authorize the election.

Originally the University was financially supported by a property tax assessment. Almost sixty years later, in 1999, the Kansas Legislature voted to convert most of the mil levy into a retailer's tax at a maximum rate of .65%, and a retailer's sales tax at .65% has been in place since that time. Washburn University has never sought to change that retailer's sales tax rate.

If Washburn University sought to increase the tax rate on its current authorized retailer's sales tax rate of .65%, Washburn University would be statutorily required to seek approval from the Kansas Legislature, not the governing body of the city or county.

Additionally, by a vote and authorization of the Kansas Legislature in 1999, the remaining portion of the mil levy was set aside specifically to fund capital improvements. Again, if Washburn University sought to increase the mil levy for capital improvements, it would be required to seek approval from the Kansas Legislature, to increase the mil levy, not the governing body of the city or county. As a result, Washburn University cannot take any action to increase its tax revenue without seeking authority from the publicly elected officials of the Kansas Legislature.

In summary, without approval from the Kansas Legislature, Washburn University has no authority to increase tax assessments. It is for these reasons that Washburn University requests to be excluded from House Bill 2719.

Thank you for allowing my testimony and I will answer questions at the appropriate time.

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