

SESSION OF 2015

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2168**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2168 would define all “bed and breakfast” property as residential real property eligible for the 11.5 percent assessment rate for property tax purposes, provided five or fewer bedrooms are available for overnight guests who stay for not more than 28 consecutive days. Current law allows such property used “partially” for bed and breakfast purposes to qualify for the 11.5 percent residential rate.

**Background**

Proponents at the House Committee hearing included Representative Ryckman, Sr., and a representative of the Kansas Bed and Breakfast Association.

A fiscal note prepared by the Department of Revenue indicated that while the bill would be expected to reduce slightly the assessed valuation of certain property currently assessed as commercial real estate at 25 percent (thereby reducing the amount raised by the 21.5 mills in fixed state property tax levies), the statewide impact would be minimal.

---

\*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> .