

# STATE OF KANSAS

DIVISION OF THE BUDGET  
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GOVERNOR JEFF COLYER, M.D.  
LARRY L. CAMPBELL, CHIEF BUDGET OFFICER

February 16, 2018

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 400 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 400 is respectfully submitted to your committee.

Under current law, if a city or county passes a budget that requires additional property taxes compared to the previous year, with certain exceptions, then the budget must be approved by voters. SB 400 would allow the governing body of any city or county to increase property tax, without voter approval, as a result of the city or county assuming all powers, responsibilities, duties, and liabilities of another taxing entity that has been dissolved.

According to the League of Kansas Municipalities and the Kansas Association of Counties, SB 400 would have a fiscal effect on cities and counties. Cities and counties would not be required to hold special elections to approve increases in property taxes when those increases would pay for the duties and responsibilities that have been transferred to the city or county from a taxing entity that has been dissolved. It is not possible to estimate how many fewer elections would be held and how much those elections would cost; therefore, the fiscal effect cannot be estimated. The Department of Revenue indicates SB 400 would have no fiscal effect on state revenues.

Sincerely,

A handwritten signature in cursive script that reads "L. Campbell".

Larry L. Campbell  
Chief Budget Officer

cc: Lynn Robinson, Department of Revenue  
Chardae Caine, League of Municipalities  
Melissa Wangemann, Association of Counties