

February 27, 2019

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 191 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 191 is respectfully submitted to your committee.

SB 191 would allow cities and counties to spend increased property tax revenues on expenses relating to transportation projects without requiring a resolution to be approved by an election, provided the projects do not exceed 20.0 percent of the city or county appropriation or budget from the immediately preceding year. The transportation projects would be required to be first certified by the Secretary of Transportation.

The Kansas Association of Counties and League of Kansas Municipalities both indicate the bill would provide local governments with an option for obtaining resources for transportation projects. The Association notes that the bill may result in some cost savings from not having to hold an election for additional spending on transportation projects. Neither the Kansas Association of Counties nor the League of Kansas Municipalities were able to estimate the precise fiscal effect from the bill because the number of cities or counties who might choose to submit budgets using the provision is unknown.

The Department of Revenue indicates the bill would have no fiscal effect on the two state building funds, the Educational Building Fund and the State Institutions Building Fund. Also, the bill would have no fiscal effect on property tax revenues that school districts receive through the state's uniform mill levy.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Jay Hall, Association of Counties  
Chardae Caine, League of Municipalities