

SESSION OF 2020

**SUPPLEMENTAL NOTE ON SUBSTITUTE FOR HOUSE
BILL NO. 2607**

As Recommended by House Committee on
Taxation

Brief*

Sub. for HB 2607 would authorize county treasurers to establish partial payments and establish payment plans for all property taxes. Current law grants treasurers authority to accept partial payment for delinquent property taxes.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Kelly on behalf of the cities in Montgomery County. As introduced, the bill would have established specific guidelines for counties seeking to authorize installment payment plans for residential property

At the House Committee hearing on February 20, Representative Kelly appeared as a proponent, as did a representative of the League of Kansas Municipalities and the Caney City Administrator. A representative of the Kansas Association of Counties and the Riley County Treasurer appeared in opposition. Written-only testimony in opposition was submitted by the Kansas County Treasurers Association. No neutral testimony was provided.

On February 24, the House Taxation Committee amended the bill to remove its original provisions and to expand the authority of county treasurers in current law to

*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>

allow for property tax partial payments and payment plans. The Committee recommended a substitute bill be created.

A fiscal note on the bill, as introduced, prepared by the Division of the Budget indicated the Department of Revenue did not anticipate any impact on the amount of property taxes collected but noted that the timing of receipts could be affected.