

SPECIAL SESSION OF 2020

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 2**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 2, as amended, would expand the authority of county commissions to abate property taxes on certain types of property destroyed or substantially destroyed by natural disasters.

The bill would broaden the authority to include all buildings and agricultural improvements listed as real property for situations wherein such property has been damaged in a gubernatorial-declared disaster and restoration costs would equal or exceed 50 percent of pre-damage market value. Similar authority exists under current law for counties to abate taxes on damaged residential homestead property. The provisions of the bill would be retroactive to tax year 2019.

The bill would be in effect upon publication in the *Kansas Register*.

**Background**

The bill was introduced by Senator Holland and referred to the Senate Committee on Assessment and Taxation (Senate Committee) on June 3, 2020.

SB 2 is substantially similar to SB 242, as amended by the Senate Committee during the 2020 regular session, but contains additional language clarifying that the authority to

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\*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>

abate property taxes continues to exist for certain homestead property.

Additional background on the conferees and testimony for SB 242 from the 2020 regular session may be found in the supplemental note for SB 242, as amended by Senate Committee.

The fiscal note for SB 2 was not immediately available.