



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
March 23, 2021
House Bill 2445

Kansas Association of Counties
Testimony in Opposition – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony regarding HB 2445, which would exempt health clubs from property taxes. KAC opposes this legislation.

There are currently several types of property that are exempt from property taxes under Kansas law. These are outlined in the bill. As with any property tax exemption, KAC would urge caution in expanding the class of properties that are exempt, as shrinking the tax base further shifts the tax burden onto the remaining property types and classes.

While there are differences in the types of property that are property tax exempt, there is a common thread – none of these property types are for profit corporations. Exempting a for profit corporation from property tax creates a precedent that could fundamentally change property tax in the state of Kansas, shifting the tax burden almost entirely to residential properties. KAC opposes this shift, as a tax exemption for a for profit business is inconsistent with current Kansas law.

KAC is opposed to HB 2445 and would respectfully ask the committee not to move forward on this bill. Thank you for your time and consideration.

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