

SB 542 Proponent Testimony – in person
Revenue Neutral Proper Tax
Senate Assessment and Taxation Committee
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March 9, 2022



Madam Chair and Members of the Committee,

We appreciate this opportunity to testify in support of SB 542, which makes several good improvements to the Truth in Taxation/revenue-neutral property tax legislation passed last year.

Taxpayers are already reaping the benefits of Truth in Taxation. Over half of the nearly 4,000 local taxing authorities decided not to exceed the revenue-neutral rate this year. Data just received from the Department of Revenue shows property tax declining in some counties.

School property tax, including community colleges, will be lower in 26 counties, and tax for other local government entities is reduced in 22 counties. A lot of other counties have relatively small increases. Tax for schools will increase less than 3% in 37 counties, and 40 counties will be under 3% for all other local entities.

Kansas Policy Institute conducted a massive Open Records campaign to gather the decisions made by each taxing authority, which is available at KansasOpenGov.org. In the process, we learned that county clerks send a summary report to the state for all entities in the county. That report identifies the approved mill levies and could easily be modified to include the revenue-neutral rates and the percentage increase over revenue-neutral.

SB 542 calls for these modifications. That will benefit taxpayers, and county clerks will likely find it a lot easier than responding to a series of Open Records requests.

The provision requiring publication of the names of elected officials who voted for and against a property tax increase will also be a valuable service to taxpayers. Some local officials who voted for rather significant increases still try to tell taxpayers a different story. Taxpayers should be able to find the truth in one place for every entity in the state.

We also support the complaint process in SB 542, with the burden of proof on local government entities. Most local authorities are responsible, but there have been occasions when laws were not followed.

For these reasons, we encourage the Committee to recommend SB 542 for passage.