

February 4, 2022

The Honorable Adam Smith, Chairperson
House Committee on Taxation
Statehouse, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

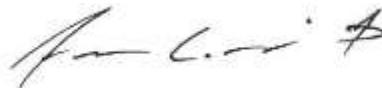
SUBJECT: Fiscal Note for HB 2506 by Representative Rhiley

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2506 is respectfully submitted to your committee.

HB 2506 would allow recreational off-highway vehicles to qualify for the farm and machinery, aquaculture machinery, and Christmas tree machinery Kansas property and ad valorem tax exemption.

The Department of Revenue indicates that enactment of the bill would have a negligible fiscal effect that could be absorbed within existing resources. Any fiscal effect associated with HB 2506 is not reflected in *The FY 2023 Governor's Budget Report*.

Sincerely,



Adam Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue