



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 1, 2023
SB 54

Kansas Association of Counties
Proponent Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on SB 54, which would allow counties and cities to tax certain utilities if they choose to do so.

SB 54 allows counties to levy a tax on sales of natural gas, electricity, heat, water and other utilities, while removing the state sales tax rate. This helps diversify the tax base for counties, which have steadily lost other revenue streams, forcing counties to rely more heavily on residential property tax than counties did twenty to thirty years ago.

The Kansas Association of Counties supports any legislation that will allow counties to be less reliant on property tax revenue to fund operations, and therefore supports SB 54.

KAC supports SB 54 and would ask that the committee advance this legislation favorably. Thank you for the opportunity to present this perspective on this legislation.

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