

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: February 1, 2023

Subject: Senate Bill No. 97

Summary

Senate Bill No. 97 relates to property tax and would amend K.S.A. 2022 Supp. 79-201x to increase the extent of the exemption for residential property from the statewide school levy to \$65,000 of its appraised valuation beginning for tax year 2023. The provision for an annual adjustment to the dollar amount would apply for tax year 2024, and all taxable years thereafter.

The bill would take effect from and after its publication in the statute book.