

To: Senate Committee on Assessment & Taxation
From: Spencer Duncan, Government Affairs Director
Date: February 7, 2023
RE: SB 33 – Social Security Benefit Exemption
In support – Written Testimony

Thank you to the Chair and Committee for the opportunity to provide this testimony.

The League of Kansas Municipalities generally opposes policies that erode the overall tax base. Kansas should have a broad tax base on all goods, services, income, and property. Too many tax exemptions, over time, create a system that puts the tax burden on too few citizens instead of a more equitable distribution which allows the lowering of taxes.

Tax exemptions should be limited to those in which the benefits outweigh tax dollars lost. In the case of SB 33, The League believes this legislation meets that exception. SB 33 provides an exemption to a population that have earned the right to retain as many of these dollars for their own use.

While Kansas continues to work to retain working-age adults, the state also strives to attract retirees who are an important population for the development of our cities. Thirty-seven other states already provide this exemption to those on social security, putting Kansas at a competitive disadvantage.

SB 33 is a reasonable approach that can help Kansans.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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