

February 12, 2024

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 452 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 452 is respectfully submitted to your committee.

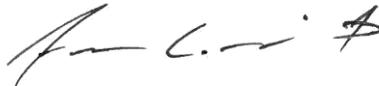
SB 452 would not allow property tax levies for school district bond and interest approved by a bond election to be refunded to taxpayers participating in the Senior or Disabled Veteran Property Tax Relief Program. This change would become effective in tax year 2024.

The Department of Revenue estimates that SB 452 would increase State General Fund revenues by unknown amounts beginning in FY 2025. School district bond and interest approved by a bond election would no longer be included in the refund to taxpayers under the Senior or Disabled Veteran Property Tax Relief Program. The Department of Revenue indicates that the bill would apply to current school district bond and interest approved by a bond election and future bond elections. The Department is unable to determine the amount of school bonds that will be approved by elections in the future to accurately estimate the fiscal effect of the bill.

The Department indicates that the bill would require \$47,780 from the State General Fund in FY 2025 to implement the bill and to modify the automated tax system. The required programming for this bill by itself would be performed by existing staff of the Department of Revenue. In addition, if the combined effect of implementing this bill and other enacted legislation exceeds the Department's programming resources, or if the time for implementing the changes is too short, additional expenditures for outside contract programmer services beyond the Department's current budget may be required.

The Department of Education indicates the bill would have no fiscal effect on its operations. Any fiscal effect associated with SB 452 is not reflected in *The FY 2025 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt" with a stylized flourish at the end.

Adam C. Proffitt
Director of the Budget

cc: Gabrielle Hull, Department of Education
Angie Stallbaumer, Kansas Association of School Boards
Lynn Robinson, Department of Revenue