

SESSION OF 2023

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2026**

As Amended by House Committee on Taxation

**Brief\***

HB 2026, as amended, would require the Secretary of Revenue to file releases for tax warrants in the county where the warrants are docketed upon the taxpayers' full payment of taxes, penalties, and interest owed, including the fees for filing the releases. The requirement would be effective January 1, 2024.

**Background**

The bill was introduced by Representative Ellis.

***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by a representative of O'Keefe-Wilson Abstracting Company. The proponent stated the bill would more effectively ensure buyers receive clean title to real estate that was previously subject to a tax warrant.

There was no other testimony.

The House Committee amended the bill to make the requirement effective January 1, 2024.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

## **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue would require \$167,160 from the State General Fund and 1.0 new FTE position to manage the new process, which would include the filing of 35,000 to 50,000 warrant releases annually. Any fiscal effect associated with the bill is not reflected in *The FY 2024 Governor's Budget Report*.

Taxation; tax warrants; releases; filing; Department of Revenue