

Thank you, Mr. Chairman, for the opportunity to testify in front of your committee today. Two years ago, the Kansas legislature passed SB 13, which requires counties to send out tax notices to taxpayers when the revenue neutral rate is exceeded. That bill contained a provision that reimbursed the counties from the state general fund for the cost of sending out the tax notices. That provision only extends through 2023. This bill would make that provision permanent. The counties would be permanently reimbursed for the cost of sending out the tax notices. I believe it's important to avoid imposing a new unfunded mandate on the counties. Imposing an unfunded mandate on the counties could actually cause property taxes to increase in the future. The fiscal note on the bill states that the maximum transfer from the state general fund to the Taxpayer Notification Costs Fund would be approximately 1.3 million in tax year 2024. This is a very small increase in spending compared to the overall budget, and it's necessary in order to prevent an unfunded mandate on the counties.

Representative Brett Fairchild