

To: House Committee on Taxation
From: Spencer Duncan, Government Affairs Director
Date: February 2, 2023
RE: HB 2066 – Firefighter/EMS Vehicle Property Tax Exemption
In Opposition – Written Testimony

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

The League of Kansas Municipalities opposes policies that erode the overall tax base. Too many sales tax exemptions, over time, create a system that puts the tax burden on too few citizens instead of a more equitable distribution that leads to overall tax reductions. HB 2066 creates an exemption that will have a negative economic impact on cities. We, and the cities of Kansas, ask you to vote NO on HB 2066.

Tax exemptions should be limited to those in which the benefits outweigh tax dollars lost. HB 2066 does not meet that exception. Cities value firefighters and EMS professionals and recognize their importance to our communities. However, adding them to the list over other individual groups opens the door to many other requests, which will create too many eventual exemptions in the tax code. To date, there are numerous exemptions which impact local tax collections that have not been reviewed by the Legislature for many years. Until such a review is undertaken, it is detrimental to continue to add to the list of statewide exemptions.

Local units of government can provide these types of exemptions when they feel it is the right decision for the local community and tax base. The League encourages all cities to continually review tax levies and look at areas where they can offer relief to groups and individuals. However, those decisions should be left with local governments and not made by the Legislature.

The state has a right to determine what it does with its portion of taxes, but any exemptions considered by the Legislature should leave whole local tax collections to be determined at the local level.

We support firefighters and EMS professionals, and municipalities work closely with those groups to ensure success in the community. But providing yet another tax exemption to a growing list of exemptions continues to erode the local tax base of Kansas cities.

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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