

Sub SB 55 Opponent Testimony – Written Only
House Committee on Taxation
Expanding and clarifying the property tax exemption for Strother field airport property
Michael Austin – Legislative Director, Americans for Prosperity Kansas
January 24, 2024



Chair Smith and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for Sub SB 55, which expands and clarifies the property tax exemption for Strother field airport property. We hold the following position on Sub SB 55:

1. Sub SB 55 promotes the wasteful tendency of government picking winners and losers

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If a legislative body passes a law, there shouldn't be any exceptions to that law without some compelling reason. Sub SB 55 has no compelling reason. Sub SB 55 benefits select Kansas taxpayers at the expense of everyone else. The hyper-targeting of this deduction is particularly troublesome. Tax expenditures are designed with the possibility they are available to anyone. Sub SB 55 is limited to those receiving the property tax exemption for Strother field airport. Sub SB 55 is not good tax policy.

For these reasons, we urge the committee to reject Sub SB 55 in its current form.