

February 9, 2016

The Honorable Marvin Kleebl, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Kleebl:

SUBJECT: Fiscal Note for HB 2476 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2476 is respectfully submitted to your committee.

Under current law, the county treasurer is required to check the delinquent personal property tax list before allowing certain claims against the county. HB 2476 would require the county treasurer to also check the delinquent real property tax list before allowing certain claims against the county.

The Department of Revenue indicates HB 2476 would have no fiscal effect on state property tax revenues. The Kansas Association of Counties indicates that the bill has the potential to increase property tax collections on certain real property. The bill would not create a new revenue source for counties, but would provide an expanded means to collect delinquent real property taxes. However, the Kansas Association of Counties does not have data to make a precise estimate of the additional real property tax revenues for counties that may result from the enactment of HB 2476.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Jody Allen, Tax Appeals
Jack Smith, Department of Revenue
Melissa Wangemann, Association of Counties