Landon State Office Building 900 SW Jackson Street, Room 504 Topeka, KS 66612



Phone: (785) 296-2436 Fax: (785) 296-0231 shawn.sullivan@budget.ks.gov

Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

February 19, 2015

The Honorable Les Donovan, Sr., Chairperson Senate Committee on Assessment and Taxation Statehouse, Room 123-E Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 238 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 238 is respectfully submitted to your committee.

SB 238 would exclude payments received for a service-connected disability under laws administered by the Veterans Administration from being counted as income for determining eligibility for the Homestead Property Tax Refund Program.

The Department of Revenue indicates that SB 238 would have no fiscal effect on state revenues or expenditures. The Department indicates that current law already excludes "veterans disability payments" from being counted as income for determining eligibility for the Homestead Property Tax Refund Program.

Sincerely,

Shawn Sullivan,

Director of the Budget

cc: Jack Smith, KDOR Kafer Peele, KCVA