

State of Kansas  
House of Representatives



Jesse Burris  
Representative, 82nd District

March 15, 2018

The Honorable Steven Johnson  
Chairman, House Committee on Taxation  
Kansas State Capitol  
300 SW 10th St., Room 185-N  
Topeka, KS 66612

**RE: Written Testimony In Support of House Bill 2559**

Chairman Johnson and Members of the House Committee on Taxation:

Thank you for the opportunity to testify in support of House Bill ("H.B.") 2559.<sup>1</sup> My name is Jesse Burris, and I am the Representative of Kansas House District 82. I appear on behalf of all part-time members in good standing of the Kansas Army and Air National Guard and Kansas units of the Reserve Forces of the United States. Please accept this document as my written testimony in support of H.B. 2559.

At the request of a constituent who is a full-time member of the Kansas Air National Guard, I introduced H.B. 2559 in the House Committee on Veterans and Military.<sup>2</sup> If enacted into law, H.B. 2559 would amend K.S.A. 2017 Supp. 79-5107(e)(1)(C) to provide substantially as follows:

No tax shall be levied under the provisions of this act upon not more than two motor vehicles which are owned by a resident individual . . . who is a . . . current member in good standing of the Kansas army or air national guard or a Kansas unit of the reserve forces of the United States under authority of title 10 or title 32 of the U.S. code, and is stationed or assigned in Kansas.<sup>3</sup>

The fiscal note attached to H.B. 2559 indicates that H.B. 2559 would have the following effect:

HB 2559 would extend the vehicle property tax exemption to allow all current members in good standing [of] the Kansas Army, Air National Guard, and the Kansas unit of the reserve forces of the United States military to receive the property tax exemption for up to two motor vehicles retroactively beginning in tax year 2014.<sup>4</sup>

Admittedly, among other things, H.B. 2559 “has the potential to decrease property tax revenues by expanding the eligibility of [the K.S.A. 2017 Supp. 79-5107(e)(1)(C)] motor vehicle property tax exemption” applicable to members of the Kansas Army and Air National Guard and Kansas units of the reserve forces of the United States.<sup>5</sup> In current numbers and with respect only to members of the Kansas Army and Air National Guard, H.B. 2559 would extend the motor vehicle property tax exemption provided for by K.S.A. 2017 Supp. 79-5107(e)(1)(C) to an approximately additional 5,763 individuals (and thus the motor vehicles respectively owned thereby).<sup>6</sup> Further, the states geographically adjacent to Kansas<sup>7</sup> do not extend to part-time members of the Army and Air National guard and units of the reserve forces of the United States a tax exemption the same as or similar to the exemption contemplated by H.B. 2559.<sup>8</sup>

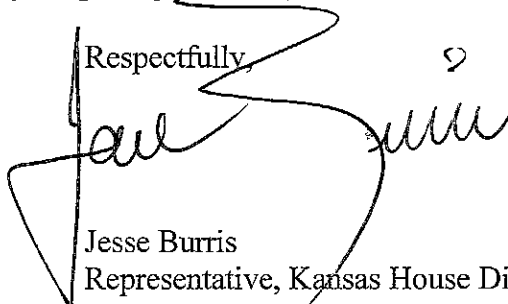
Nevertheless, I believe that the “exten[sion of] the [motor] vehicle property tax exemption to . . . all current members in good standing”<sup>9</sup> of the Kansas Army and Air National Guard and Kansas units of the reserve forces of the United States is warranted for at least the following reasons:

1. Regardless of whether they are full-time or part-time, all members of the Kansas Army and Air National Guard can be called to active federal (or national) duty in certain circumstances including time of war or national emergency.<sup>10</sup>
2. Regardless of whether they are full-time or part-time, all members of the Kansas Army and Air National Guard can be called to state active duty in various circumstances including public disaster.<sup>11</sup>
3. Regardless of whether they are full-time or part-time, all members of Kansas units of the Reserve Forces of the United States can be called to active federal (or national) duty in certain circumstances including in time of war or national emergency.<sup>12</sup>
4. Part-time members of the Kansas National Guard have been ordered to federal (or national) duty or have otherwise rendered assistance either to the United States in support of United States military operations or the several states and territories in the context of regional disasters or emergencies affecting one or more of the several states and territories.<sup>13</sup>
5. Part-time members of the Kansas National Guard have been ordered to state active duty in times of state emergency or have otherwise assisted Kansans in times of disaster or emergency afflicting the state of Kansas.<sup>14</sup>
6. The Kansas National Guard is undermanned,<sup>15</sup> and H.B. 2559 could be used by the Kansas National Guard as a tool to strengthen recruiting and bolster strength.<sup>16</sup>
7. It has been represented to me that the Adjutant General of Kansas, Major General

Lee Tafanelli, supports H.B. 2559 as a means by which to ensure that, to the extent possible, all Kansas National Guard members enjoy parity in benefits.

Therefore, for the reasons set forth above, I respectfully urge the committee to recommend H.B. 2559 favorably for passage. Thank you.

Respectfully,



Jesse Burris  
Representative, Kansas House District 82

---

<sup>1</sup> (Kan. 2018), *available at* HB 2559, [http://www.kslegislature.org/li/b2017\\_18/measures/hb2559/](http://www.kslegislature.org/li/b2017_18/measures/hb2559/) (last visited Mar. 10, 2018).

<sup>2</sup> Minutes of the House Committee on Veterans and Military, January 25, 2018, at 1, [http://www.kslegislature.org/li/b2017\\_18/committees/ctte\\_h\\_veterans\\_and\\_military\\_1/documents/minutes/20180125.pdf](http://www.kslegislature.org/li/b2017_18/committees/ctte_h_veterans_and_military_1/documents/minutes/20180125.pdf) (last visited Mar. 10, 2018).

<sup>3</sup> House Bill No. 2559, page 2, lines 24-25 and 34-38, [http://www.kslegislature.org/li/b2017\\_18/measures/documents/hb2559\\_00\\_0000.pdf](http://www.kslegislature.org/li/b2017_18/measures/documents/hb2559_00_0000.pdf) (last visited Mar. 10, 2018) [hereinafter “HB 2559”] (italicization removed).

<sup>4</sup> Chief Budget Officer Larry L. Campbell, Fiscal Note for HB 2559 by House Committee on Veterans and Military, February 27, 2018, at page 1, ¶ 2, [http://www.kslegislature.org/li/b2017\\_18/measures/documents/fisc\\_note\\_hb2559\\_00\\_0000.pdf](http://www.kslegislature.org/li/b2017_18/measures/documents/fisc_note_hb2559_00_0000.pdf) (last visited Mar. 10, 2018) [hereinafter “Fiscal Note”].

<sup>5</sup> *Id.* at p. 1, ¶ 3.

<sup>6</sup> *See id.* at p. 2, ¶ 1.

<sup>7</sup> Nebraska, Missouri, Oklahoma, and Colorado.

<sup>8</sup> *Compare* HB 2559, *supra* note 3, at page 2, lines 24-25 and 34-38 (extending the motor vehicle tax exemption to “current member[s] in good standing of the Kansas army or air national guard or a Kansas unit of the reserve forces of the United States”) (italicization removed), *with* Neb. Rev. Stat. § 60-3,185(4) (providing no motor vehicle registration tax exemption to part-time members of the state Army or Air National Guard or the Nebraska unit of Reserve Forces of the United States), *and* Mo. Rev. Stat. § 41.950 (same), *and* Colo. Rev. Stat. §§ 42-3-103(4) (same) and 42-3-104(9) (same), *and* Okla. Stat. tit. 47, § 1127(A) (allowing a reduced registration fee for “[a]ll vehicles owned by [active duty] members of the Armed Forces of the United States, the Reserve Corps of the Armed Forces of the United States, and the Oklahoma National Guard or their spouses assigned to duty in this state in compliance with official military or naval orders. . . which vehicles are not being used in a trade or business or for any commercial purpose”).

<sup>9</sup> Fiscal Note, *supra* note 4, at p. 1, ¶ 2.

<sup>10</sup> *See* U.S. Const. art. I, § 8, cl. 15 and 16; U.S. Const. art. II, § 2, cl. 1; 10 U.S.C. §§ 101(c)(1), (2), and (4) and 246; 10 U.S.C. §§ 10001 and 10101-10103; 10 U.S.C. § 12301(a)-(d); 10 U.S.C. §§ 12401, 12406, and 12407; 32 U.S.C. § 102.

<sup>11</sup> *See* 32 U.S.C. § 101(2)-(4) and (6); 32 U.S.C. § 328(a); Kan. Const. art. VIII, §§ 1 and 4; K.S.A. §§ 48-101, -201, -203, -241, and 244; *Lewis v. Lewelling*, 53 Kan. 201, 201, Syl. ¶ 1, 36 P. 351 (1894).

<sup>12</sup> *See* U.S. Const. art. I, § 8, cl. 15 and 16; U.S. Const. art. II, § 2, cl. 1; 10 U.S.C. §§ 101(c)(3), (5), and (6); 10 U.S.C. §§ 10101-10105, 10110, and 10111; 10 U.S.C. § 10141(a); 10 U.S.C. §§ 12301-12304b.

<sup>13</sup> *See, e.g.*, Sgt. Dakota Helvie, *Battery B honored during deployment ceremony in Lenexa*, at p. 2, ¶ 3, Plains Guardian (Dec. 2017), [http://www.kansastag.gov/AdvHTML\\_Upload/files/PG%20December%202017%20web%20Issue.pdf](http://www.kansastag.gov/AdvHTML_Upload/files/PG%20December%202017%20web%20Issue.pdf); (“The soldiers [of Battery B, 2nd Battalion, 130th Field Artillery, Kansas Army National Guard,] deployed to Afghanistan for Operation Freedom Sentinel to provide rocket and missile fire in support of the combatant commander in the Central Command area of responsibility.”); Sgt. Zach Sheely, *35th Division deploys*

---

for *Operation Spartan Shield*, at p. 1, ¶ 6, Plains Guardian (May 2017), [http://www.kansastag.gov/AdvHTML\\_Upload/files/2017%20PG%20Issue%202%20web.pdf](http://www.kansastag.gov/AdvHTML_Upload/files/2017%20PG%20Issue%202%20web.pdf) (“The division will be sending approximately 500 Soldiers to the Persian Gulf for nearly 10 months, where it will lead Soldiers from all Army components in the Central Command area of operations.”); Kansas Adjutant General’s Department, Press Release No. 18-009: Kansas Soldiers Will Be Welcomed Home Jan. 26 at ¶ 2 (Jan. 23, 2018) (“The [Kansas National Guard] soldiers, [of the 35th Military Police Company,] commanded by Capt. Nichole Inskeep, deployed in March 2017 in support of the United States Southern Command and Operation Enduring Freedom where they did perimeter security forces missions.”); Spc. Kaitlin Jessip, *242nd Engineers put their skills to work in Puerto Rico*, at pp. 1 and 3, Plains Guardian (Dec. 2017), [http://www.kansastag.gov/AdvHTML\\_Upload/files/PG%20December%202017%20web%20Issue.pdf](http://www.kansastag.gov/AdvHTML_Upload/files/PG%20December%202017%20web%20Issue.pdf) (describing the assistance provided to Puerto Rico by Kansas Army National Guard soldiers in the wake of 2017’s Hurricane Maria).

<sup>14</sup> See, e.g., News Release 18-018: Kansas Army National Guard Helicopters Tasked for Fire Support Mission, [http://www.kansastag.gov/press\\_release\\_detail.asp?PRid=4543](http://www.kansastag.gov/press_release_detail.asp?PRid=4543) (last visited Mar. 14, 2018) (“Two Kansas Army National Guard Black Hawk helicopters and eight soldiers from the 1st Battalion, 108th Aviation, Topeka, are en route to Greenwood County in Southeast Kansas for a fire suppression mission near the town of Hamilton.”); Steve Larson, *Emergency Management 101: Disaster response doesn’t wait until calamity happens*, at p. 8, Plains Guardian (Dec. 2017), [http://www.kansastag.gov/AdvHTML\\_Upload/files/PG%20December%202017%20web%20Issue.pdf](http://www.kansastag.gov/AdvHTML_Upload/files/PG%20December%202017%20web%20Issue.pdf) (reproducing a photograph of three uniformed service members in winter weather apparel pushing an apparently stranded motorist’s automobile through snow-covered ground and thereunder featuring, in relevant part, the following caption: “Soldiers of a Stranded Motorist Assistance and Recovery Team assist a motorist stuck on a Kansas highway during a winter storm”); Sgt. Zach Sheely, *KDEM, National Guard recount the “Battle of the Blaze”*, at pp. 1 and 8, Plains Guardian (May 2017), [http://www.kansastag.gov/AdvHTML\\_Upload/files/2017%20PG%20Issue%202%20web.pdf](http://www.kansastag.gov/AdvHTML_Upload/files/2017%20PG%20Issue%202%20web.pdf) (describing the assistance provided by the Kansas National Guard in response to the March 2017 wildfires that afflicted areas of Kansas); Steve Peyton, 2017-2018 Legislative Request: Include All Guardsmen in the Vehicle Tax Break (2017).

<sup>15</sup> E-mail from Dana W. Graf, Jr., Major, and Chief of Legislative Affairs, Kansas National Guard, to Jesse Burris, Representative, Kansas House District 82, at ¶ 2 (Mar. 13, 2018, at 9:46 PM CST) (on file with author):

We are indeed undermanned and are working multiple initiatives to strengthen our recruiting. We currently stand at about 91% of the strength that we are supposed to have which means we are currently missing 1 out of every 10 Soldiers and Airmen that should be in our formations. With repeated deployments, state responses for wildfires and other natural disasters, and the other requirements that our guardsmen have for their civilian employers and families, this shortfall places additional stress and requirements on the Guardsmen we do have as they cover down for our vacancies.

<sup>16</sup> *Id.* at ¶¶ 2 and 4.