



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 13, 2024
SB 332

Kansas Association of Counties
Proponent Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on SB 332, which would restore funding of the Local Ad Valorem Tax Reduction (LAVTR) fund. This bill would utilize those funds to provide property tax relief to residential property owners.

LAVTR is a tool that was created to decrease the property tax burden on local taxpayers by providing some funding for local budgets through state sales tax revenues. SB 332 would dedicate \$50 million to residential property tax relief in the form of property tax rebates. The Association of Counties and its members support property tax relief and are supportive of this concept.

KAC is, however, cautious about the specific structure outlined in SB 332 because of the timing of the rebates, and the function of sending out rebate checks. Under the bill, the rebates would be issued by the county treasurer sending out rebate checks between October 15 and mid-December or issuing credits for the current year property tax payment. KAC would advocate for issuing credits for the current year tax payment rather than sending out checks, as the cost of issuing rebate checks would eat into the benefit of the program. The Association would therefore ask to have the program limited to credits to avoid the cost of printing and mailing checks. Additionally, while it is important to get the credits on the tax statement prior to the taxes being due, the amount may need to be sent to the county prior to October 15 to ensure that the total is accurately reflected on each residential tax statement. KAC and its member counties would be willing to work with the Department of Revenue and the Department of Administration to determine the appropriate timing for this, as well as work through other logistical details.

The Kansas Association of Counties is supportive of property tax relief for residential taxpayers. Thank you for the opportunity to offer support for this important legislation.

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