

SESSION OF 2023

**SUPPLEMENTAL NOTE ON SUBSTITUTE FOR SENATE  
BILL NO. 55**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

Sub. for SB 55 would modify the property tax exemption for Strother Field airport to replace the condition to qualify for the exemption from being property owned by the airport commission on and before January 1, 1992, with a condition requiring the property to be owned by the airport commission or the political subdivisions comprising the airport commission and depicted on the airport's federally approved airport layout plan, whether such property is used for aviation related purposes, to promote aviation commerce, or to provide revenue to operate all Strother Field components and activities.

The bill would stipulate that any property taxes on such property for all tax years commencing prior to January 1, 2023, are declared canceled, but would specify that any amount paid for such property taxes would not be refunded.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Sykes. The Senate Committee on Assessment and Taxation removed the contents of the bill, as introduced, and inserted the contents of SB 138, as introduced. The background information for SB 138 is provided below.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

### ***SB 138 (Strother Field Airport Property Tax Exemption)***

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley.

#### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by a representative of Strother Field Airport and a private citizen. Testimony stated that the bill would clarify that Arkansas City and Winfield receive the exemption for Strother Field.

No other testimony was provided.

#### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on SB 138, as introduced, the Department of Revenue indicates enactment of the bill would reduce state property taxes by a negligible amount.

The Kansas Association of Counties indicates enactment of the bill would reduce local property taxes by an indeterminate amount. Any fiscal effect associated with the bill is not reflected in *The FY 2024 Governor's Budget Report*.

Taxation; property tax; exemption; Strother Field Airport