

January 25, 2016

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

Dear Representative Kleeb:

**SUBJECT:** Fiscal Note for HB 2474 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2474 is respectfully submitted to your committee.

HB 2474 would prohibit a tax lien on the owner or lessee of certain real property that was previously abandoned or repossessed, after it has been assessed taxes and before any taxes are paid. The bill would extinguish all tax liens on the owner or lessee that acquires this type of personal property and the owner or lessee would not be liable for any property taxes owed prior to the date the personal property was acquired.

The Department of Revenue indicates passage of HB 2474 would have no fiscal effect on state or local property tax revenues. The Kansas Association of Counties indicates that the bill has the potential to reduce property tax collections on certain personal property; however, the reduction in property taxes is estimated to be negligible.

Sincerely,



Shawn Sullivan,  
Director of the Budget

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