

SESSION OF 2023

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2066

As Amended by House Committee on Taxation

Brief*

HB 2066, as amended, would provide for a vehicle property tax exemption for up to two motor vehicles for volunteer firefighters and volunteer emergency medical service (EMS) providers. The bill would specify that volunteer firefighters or EMS providers would be eligible for the exemption when their status as such applies at the time of vehicle registration and is confirmed by the entity for which their services are provided.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Owens.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by Representative Owens, a representative of emergency services of the City of Halstead, and a representative of Norwich Ambulance Services. The proponents generally stated the bill would increase recruitment of firefighters and EMS providers and provide a deserved benefit to individuals putting their lives at risk in service of their communities. Written-only proponent testimony was provided by representatives of the Kansas Forest Service and Kansas State Firefighters.

*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>

Written-only neutral testimony was provided by a representative of the Kansas Association of Counties.

Written-only opponent testimony was provided by a representative of the Kansas League of Municipalities.

The House Committee amended the bill to specify only volunteer members would be eligible for the exemption.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill could reduce state revenues by as much as \$142,800 in FY 2024, with \$95,200 from the Educational Building Fund and \$47,600 from the State Institutions Building Fund, and would also decrease revenues to local governments that levy property tax by an amount not calculated by the Department. The bill would require \$1,250 for Department administrative costs from the State General Fund for FY 2022.

A revised fiscal note on the amended bill was not immediately available. Any fiscal effect associated with the bill is not reflected in *The FY 2024 Governor's Budget Report*.

Property taxation; exemptions; motor vehicles; firefighters; emergency services