

February 20, 2017

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

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2228 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2228 is respectfully submitted to your committee.

HB 2228 would allow county appraisers to exempt the following types of property from property taxes without an order from the Board of Tax Appeals: (1) recreational vehicles owned by full-time military service members and are exempt under KSA 79-5121(e); and (2) property acquired by a land bank that is exempt under KSA 12-5909 or KSA 19-26,111.

According to the Department of Revenue, the bill is not expected to have a fiscal effect. HB 2228 would simplify the process for land banks and resident, full-time military service members to obtain routine exemptions from property taxation. The Department notes that in most cases requests for exemptions are filed pro forma with the Board of Tax Appeals.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Jack Smith, Department of Revenue
Jody Allen, Tax Appeals