



To: Chairperson Caryn Tyson and Members of the Kansas Senate  
Assessment and Taxation Committee

Re: Senate Bill 252

Date: February 17, 2023

**Shane Krull**  
County Administrator

Honorable Chairperson Tyson:

Senate Bill 252 provides a pathway for no property or sales taxes being paid by private businesses deemed to be in competition with public sector activities. The word competition is not an accurate assessment when viewing recreation, restaurant, childcare, or seemingly, any activity offered by businesses in Miami County and contrasted to the services offered by local governments led by local citizens.

Are local school districts in Miami County, feeding over 5,000 students each school day, in competition with local restaurants? Do local restaurants want to feed half of the students at no or reduced lunch fees versus the actual cost to provide the service and provide the meal in a 20-minute timeframe? The answer would appear to be no since the local restaurants have not publically engaged school boards to deliver the service. Miami County based restaurants remitted over \$520,000 in sales taxes in 2021. The local restaurants also pay property taxes funding state, county, city, and school functions.

The same methodology is easily applied to recreation, childcare, attorney services, accounting, etc. Instead of competition, a better view of these occurrences in local communities is the activities are complementary to private sector offerings. Local government decisions to provide services are determined by the local residents elected to the governing bodies and subsequently supported by the local residents, often by referendums at the ballot box.

Livable communities do not occur by accident. Private sector businesses and public sector offerings find balance supported by the communities. The continued erosion of tax bases only place more burden on single-family homeowners to pay for law enforcement, jails, courts, roads, elections, and general governance to ensure communities are safe and desirable places to raise families.

Sincerely,

Shane Krull  
County Administrator