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| То:   | Senate Committee on Assessment and Taxation |
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| From: | Spencer Duncan, Government Affairs Director |
| Date: | January 16, 2024                            |
| RE:   | HB 2036 – Veteran's Property Tax Exemption  |
|       | Neutral – Written Testimony                 |

The League of Kansas Municipalities supports targeted efforts to reduce property taxes for specific groups most in need. HB 2036 is an effort to do that, and the League has no opposition to the intended goal of the legislation.

However, the League is concerned about too many tax exemptions that creates a system that puts the tax burden on too few citizens instead of a more equitable distribution which leads to overall tax reductions for everyone. For that reason, we ask you to consider an amendment to HB 2036.

**HB 2036 should contain an income-based provision.** The bill should be limited to those who face real economic struggles and economic need. The bill should not be an umbrella approach that includes those who may not need the exemption. Other states include such a provision.

Cities across Kansas work to support Veterans in their communities and will continue to support programs that honor and support them for the service they give to our Country. While the overall objective of HB 2036 has value and deserves consideration, the impact to municipalities, without adjustments to HB 2036, will be unnecessarily negative to all those who pay property taxes.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.

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