

Senate Assessment and Taxation Committee January 16, 2024 HB 2036

> Kansas Association of Counties Neutral Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on HB 2036, which would exempt homestead property owned and used as the primary residence of a disabled veteran, as defined in the bill, from property taxes.

KAC supports our veterans for the service and sacrifice that they and their families have given to this country. KAC is not opposed to offering tax benefits to disabled veterans and their surviving spouses.

KAC would prefer, however, to see these benefits wrapped into existing programs, such as the selective assistance for effective senior relief (SAFESR) property tax credit (KSA 79-32,263) or the homestead property tax refund act (KSA 79-4502 et. seq.), which already includes provisions for disabled veterans. KAC would be supportive of expanding or otherwise modifying the eligibility of disabled veterans in the homestead property tax refund or expanding eligibility as appropriate in the SAFESR program, at the discretion of the committee. Either of these options would provide the relief sought without creating a new program to administer or creating confusion for veterans or other taxpayers as to their eligibility in the various programs.

Again, KAC is supportive of veterans and offering targeted tax benefits to them. KAC believes, however, that this support should be wrapped into existing programs to avoid potential taxpayer confusion as to eligibility, and prevent administrative overlap, repetition or confusion.

Thank you for the opportunity to offer this information on this important legislation.

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