

February 3, 2012

The Honorable Steve Huebert, Chairperson
House Committee on Local Government
Statehouse, Room 149-S
Topeka, Kansas 66612

Dear Representative Huebert:

SUBJECT: Fiscal Note for HB 2548 by House Committee on Local Government

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2548 is respectfully submitted to your committee.

Current law permits taxpayers to make partial payments of delinquent real property taxes to counties. HB 2548 would allow counties to also accept partial payments of delinquent personal property taxes. Additionally, the bill would remove the statute that allows certain taxpayers to file poverty affidavits.

The Kansas Association of Counties indicates that counties would likely be able to collect personal property taxes owed at a quicker rate under the provisions of HB 2548 than otherwise are collected under current law. The Association states that the process of seizing and auctioning personal property to satisfy delinquent taxes can be time-consuming. However, the precise fiscal effect of the bill cannot be determined because the total number of taxpayers who would make partial payments cannot be predicted. Any fiscal effect associated with HB 2548 is not reflected in *The FY 2013 Governor's Budget Report*.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue
Melissa Wangemann, KAC