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Opponent Testimony – Senate Bill 251 Senate Select Committee on Education Finance

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Chairman Denning and members of the Committee, I am Kirk Heger President of the Southwest Kansas Irrigation Association (SWKIA). Our association consists of irrigators, agribusiness, non-profit utilities and other water users in Southwest Kansas. We are providing testimony in opposition to the irrigation fee component of Senate bill 251.

The fee on irrigation disproportionately imposes an additional tax burden on our member's water rights in a fashion that has no nexus with the administration of the Kansas Water Appropriations Act or any other irrigation related matter. Tax policy has typically been grounded in the concept that fees/taxes imposed on a given industry are used to fund matters directly related to the industry upon which the fee is imposed. The irrigation fee proposed by Senate Bill 251 fails that test by using the proceeds from the fee for a public purpose unrelated to irrigation, going beyond mere inequitable public policy, but by also creating what is likely a constitutional concern.

Our membership is further concerned regarding how any such fee would be administered. While SB 251 appears to limit the fee to \$120.00 per water right owner, the myriad of agreements between farm operations through leases, operating entities and families, the bill will most certainly result in the same owner paying the fee multiple times.

We believe that the funding of Kansas K-12 education through broad and equitable tax policy that does not target specific industries like agricultural will be the best long-term solution for Kansas. We urge you to strike the irrigation fee in Senate Bill 251.

Thank you for your attention to this matter.

Regards

Kirk Heger, President SWKIA