

SESSION OF 2018

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2755**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2755 would clarify that exemptions in the current property tax lid law would include any tax levy increase resulting from the dissolution of one taxing entity and transfer of its responsibilities to another city or county, provided that any such increase not exceed the prior levy of the dissolved entity.

**Background**

The bill was introduced at the request of the League of Kansas Municipalities, whose representative also appeared as the lead proponent during the public hearing on February 28, 2018. Other proponents present at the House Committee hearing included Representative Lewis and representatives of the Kansas Association of Counties and the Kansas Association of Realtors. No opponent or neutral testimony was provided.

The conferees explained that the legislation is similar to HB 2626, but contains additional language limiting the amount of a levy increase not subject to the formula that would trigger an election to the amount previously levied by the dissolved taxing entity. The representative of the Kansas Association of Realtors said the failure of HB 2626 to contain this limitation provision had been the reason that organization objected to that bill.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

The House Committee on Taxation recommended the bill be placed on the Consent Calendar.

According to the fiscal note prepared by the Division of the Budget, the bill would not be expected to have a state fiscal impact, but could have a slightly positive impact for certain cities or counties to the extent that fewer elections might be required than under current law.