



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Testimony of the Kansas Association of Counties to the  
House Committee on Taxation  
Opponent for SB 104 • April 3, 2019

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to testify in opposition to Senate Bill 104 as amended by the Senate Committee of the Whole. While KAC is not opposed to the spirit of the bill, the inclusion of provisions from SB 91 is troublesome to county clerks and treasurers.

First, the addition of renters to the bill presents challenges. There were some instances of fraud, which led to the need to investigate. This requires additional staff time and effort in addition to the current requirements placed on these officials. This was a tremendous burden on these offices prior to the cancellation of a similar program in the past.

Additionally, there is a timing issue. Currently, the reporting under this bill is delivered from the state to county officials on September 1. Under the bill, that date would be moved to October 15. This would put a tremendous time crunch on county clerks that are creating and processing the tax roll or preparing for an election, as the county clerk has both of those responsibilities.

For these reasons, the Kansas Association of Counties opposes SB 104 in its current form. Thank you for your time and consideration.

Respectfully,

A handwritten signature in blue ink that reads 'Jay Hall'.

Jay Hall

Kansas Association of Counties

