

SESSION OF 2019

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2063

As Recommended by House Committee on
Taxation

Brief*

HB 2063 would include as an exemption to the current property tax lid law any tax levy increase resulting from the dissolution of one taxing entity and transfer of its responsibilities to another city or county, provided any such increase does not exceed the prior levy of the dissolved entity.

Background

HB 2063 was introduced by Representative Eplee on behalf of Representative Lewis on January 22, 2019.

In a hearing before the House Committee on Taxation on January 29, 2019, Representative Eplee testified as a proponent of the bill on behalf of Representative Lewis. Representative Eplee noted HB 2063 relates to 2018 HB 2628, which was passed by the 2018 Legislature. He testified HB 2628 granted the City of Pratt a remedy of capacity to dissolve the Pratt Airport Authority if needed in the future and HB 2063 provides a tax remedy by authorizing the Pratt Airport Tax Authority to be transferred to the City of Pratt without requiring a vote under the tax lid. Representatives from the Kansas Association of Counties, the Kansas Association of Realtors, and the League of Kansas Municipalities also provided proponent testimony. Representative Lewis and a representative of the City of Pratt provided written-only proponent testimony.

*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>

No neutral or opponent testimony was provided.

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

According to the fiscal note prepared by the Division of the Budget on the bill, the League of Kansas Municipalities and Kansas Association of Counties indicate the bill would have a fiscal effect on cities and counties, but the effect could not be estimated. The Kansas Department of Revenue indicates the bill would have no fiscal effect on state revenues.