

SESSION OF 2019

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2345**

As Amended by House Committee on Taxation

**Brief\***

HB 2345, as amended, would add an exemption to election requirements for cities and counties under the current property tax lid for certain levels of funding not exceeding the highest level of any of the previous five years.

**Background**

The bill was introduced by the House Committee on Taxation at the request of a representative of the League of Kansas Municipalities (League). During the House Committee hearing March 6, 2019, representatives of the Kansas Association of Counties, the League, Prairie Village, and the Unified Government of Wyandotte County appeared as proponents. Written-only proponent testimony was received from representatives of Dodge City, the Overland Park Chamber of Commerce, and Overland Park City Hall.

Representatives of the Kansas Chamber of Commerce and the Kansas Policy Institute appeared in opposition to the bill. Written-only opponent testimony was received from the Kansas Livestock Association.

A representative of the Kansas Association of Realtors gave neutral testimony on the bill. Written-only neutral testimony was received from representatives of the Kansas Cooperative Council and the Kansas Grain and Feed Association.

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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 bill, as introduced, would have added the exemption to election requirements for cities and counties up to the highest funding level of the previous seven years, as adjusted for inflation. On March 21, the House Committee amended the bill to replace seven years with five years and to remove the inflation adjustment provision.

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Kansas Association of Counties and the League indicate that while it would have no impact on state revenues or expenditures, cities and counties could reduce certain expenditures associated with election costs if the bill were to be enacted.