

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 11, 2021  
Subject: Senate Bill No. 149

**Summary**

Senate Bill No. 149 provides that the owner of a building with a business on the premises would be entitled to submit an application to the county for reimbursement of property taxes for the period of time that the business was shut down or limited in capacity as ordered by the county government. The reimbursement would be paid out of the county general fund. The provisions of the bill would apply for tax year 2020 and thereafter.

The bill would take effect from and after its publication in the statute book.