



**Testimony of Charles McKinney, Clerk County Commissioner
 Before the Senate Committee on Assessment and Taxation
 In Opposition of House Bill No. 149
 March 11, 2021**

Member Counties

Barber

Barton

Clark

Ellis

Finney

Ford

Gove

Grant

Gray

Hamilton

Harper

Haskell

Hodgeman

Kearny

Lane

Logan

Meade

Morton

Ness

Norton

Rawlins

Rice

Russell

Rush

Scott

Seward

Sherman

Stanton

Stevens

Thomas

Trego

Wallace

Wichita

OPPONENT - WRITTEN TESTIMONY ONLY

Chairperson Smith and Members of the Committee:

Kansas Legislative Policy Group (KLPG) would like to thank you for the opportunity to provide testimony today on Senate Bill No. 149. KLPG is a non-partisan organization comprised of elected commissioners representing the collective interests of 33 rural Kansas counties.

Senate Bill No. 149 allows for reimbursement of property taxes paid when a business is affected by a shut down or limitation in capacity for their operations. We oppose Senate Bill No. 149.

Like you have heard and will hear from others, Senate Bill No. 149 appears very broadly written and does not limit the ability to make an application for a refund to only COVID related closures or capacity limitations. Closing or restricting a business due to enforcement of health and safety concerns - such as environmental or sanitary conditions, structural safety, workplace safety, even curfews related to a natural disaster may also be included in the refund request.

Senate Bill No. 149 also directs reimbursements to be made from a county's general fund, but doesn't limit refunds to only county's share of taxes. All taxing districts, including the state, school district and municipalities, are to refunded by the county with no authorized recovery mechanism in place for counties to ever be made whole. Our counties don't have that kind of money sitting in an unencumbered account.

Additionally, Senate Bill No. 149 requires counties to determine and validate who will be eligible for a refund with no guidance set out in the statute to assist in the determination responsibility. This may create inconsistencies in the application of the law across the State.

We ask that you not advance Senate Bill No. 149. Thank you for the opportunity to present testimony to the Committee.

Charles McKinney
 President
 Kansas Legislative Policy Group