

## **Sales Tax Exemptions and County Authority; Property Tax Filing and Mass Appraisal Courses; Tax Warrant Release Filings; HB 2002**

**HB 2002** creates two sales tax exemptions, authorizes additional sales tax authority for Grant and Dickinson counties, makes various changes to property tax law, and establishes a requirement for filing the release of tax warrants by the Secretary of Revenue.

### ***Sales Tax Exemptions***

The bill creates sales tax exemptions for the following:

- Purchases by Kansas Suicide Prevention HQ for the purpose of bringing suicide prevention training and awareness to communities across Kansas; and
- Purchases by 501(c)(3) not-for-profit corporations that are designated as Area Agencies on Aging by the Secretary for Aging and Disability Services, for providing certain services to seniors and individuals with disabilities and for purchases made by a contractor for the purposes of constructing and maintaining facilities for such entities.

### ***County Sales Tax Authority***

#### ***Grant County Sales Tax Authority***

The bill authorizes the Board of County Commissioners of Grant County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of up to 2.0 percent for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement facility, or other county administrative facility.

The tax expires upon the proceeds of the tax being sufficient to pay the costs incurred in the financing of such facility.

The proceeds of the tax are not subject to apportionment with the cities of Grant County.

#### ***Dickinson County Sales Tax Authority***

The bill authorizes the Board of County Commissioners of Dickinson County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of 0.25 percent for the purpose of financing public safety capital projects.

The tax expires five years from the date first collected and can be extended for additional five-year periods upon additional elections.

The proceeds of the tax are not subject to apportionment with the cities within Dickinson County.

## ***Property Tax Provisions***

### *Electronic Property Tax Documents*

The bill authorizes county treasurers to electronically deliver tax statements, tax notices, and tax information forms to taxpayers upon consent of the taxpayer.

The bill also authorizes county appraisers to electronically deliver property classification and appraised valuation information to taxpayers upon consent of the taxpayer.

### *Mass Appraisal Courses*

The bill provides that appraisal courses and continuing education appraisal courses necessary to qualify for the designation of registered mass appraiser can be courses developed by the Director of Property Valuation specifically related to the administration of assessment and tax laws of Kansas or courses approved by the Kansas Real Estate Appraisal Board as provided in continuing law.

### ***Tax Warrant Release Filing***

The bill requires the Secretary of Revenue to file releases for tax warrants in the county where the warrants are docketed upon the taxpayers' full payment of taxes, penalties, and interest owed, including the fees for filing the releases. The requirement is effective January 1, 2024.