

February 23, 2012

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 274-W
Topeka, Kansas 66612

Dear Representative Carlson:


SUBJECT: Fiscal Note for HB 2479 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2479 is respectfully submitted to your committee.

Under current law, the property tax mill levy for fire districts is capped at five mills and can increase to up to seven mills if approved at an election by the voters of the fire district. HB 2479 would remove the property tax mill levy cap for fire districts.

HB 2479 would have no fiscal effect on state revenues or expenditures. The Kansas Association of Counties indicates that the bill would allow county commissions to increase the mill levy beyond the current cap of five mills for fire districts, which has the potential to increase the amount of property tax revenues that are generated for the purpose of financing a fire district.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue
Melissa Wangemann, Kansas Association of Counties