



WRITTEN TESTIMONY ONLY

**Testimony of Sandra Rupp, Ness County Commissioner
Before the Senate Committee on Assessment and Taxation
In Neutral Support of Senate Bill No. 459
April 6, 2018**

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
Sheridan
Sherman
Stanton
Stevens
Thomas
Trego
Wallace
Wichita

Chairperson Tyson 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. 459. KLPG is a non-partisan organization comprised of elected commissioners representing the collective interests of 35 rural Kansas counties.

Senate Bill No. 459 creates the Property and Sales Tax Review Study Commission to provide a comprehensive review and analysis of the property and sales tax structure of Kansas. Many of the goals for the Commission, tax fairness, responsiveness and uniformity, are laudable. However, KLPG is unable to endorse or oppose this proposal for an all-inclusive review of tax policy because commission's mission "to ensure a tax structure capable of meeting the long term-needs of the people" hasn't been clearly identified in the bill.

Because of intertwining and the wide-range of impacts of tax policy at state and local level, cities and counties should be involved in the development of the target goals.

To maintain the independence of any review and to avoid any conflict of interest the real estate attorney and real property appraiser appointees should not be voting members of the Commission.

The review committee's findings are not due until 2021 and 2023. There is no urgency in moving forward on this measure at this point in the legislative session without a complete and thorough discussion.

I encourage you to adopt a framework of reasonable expectations and outcomes for the Commission created by Senate Bill No. 459. Without a clear mission the Commission will not succeed in producing workable results.

Thank you for the opportunity to present testimony to the Committee.

Sandra Rupp
President