



KANSAS
ASSOCIATION OF
COUNTIES

300 SW 8th Avenue, Suite 300 • Topeka, KS 66603
785-272-2585 • Fax 785-272-3585 • www.kansascounties.org

Testimony of the Kansas Association of Counties to the
House Committee on Taxation
Proponent for HB 2345 • March 6, 2019

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to testify in support of House Bill 2345, which would create a lookback period under the tax lid. Under current law, taxing entities cannot increase their budget by an amount that exceeds the next preceding year as adjusted to reflect the average changes in the consumer price index. This acts as a restriction on the ability of local government to increase taxes without holding an election to receive the approval of the electors.

At the local level, dollars equal services. County government cannot provide necessary services without funding for those services. As a result, county governments have incentive to take the maximum amount of taxing authority allowed under law to ensure that funding is available in the event of a large necessary expenditure such as a bridge repair or replacement. Absent funding for such an item, local authorities are faced with the decision of cutting back on quality of life budgetary items such as parks and recreation, as statutorily mandated expenditures cannot be eliminated, and public safety items cannot be neglected.

HB 2345 gives local officials the necessary flexibility to address both current and future community needs by “right sizing” the budget for the current year without sacrificing future flexibility. We ask this committee to recommend the bill favorably for passage. Thank you for your time and consideration.

Respectfully,

A handwritten signature in blue ink that reads "Jay Hall". The signature is written in a cursive, flowing style.

Jay Hall

Kansas Association of Counties

