

January 23, 2020

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 278 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 278 is respectfully submitted to your committee.

SB 278 would authorize all cities and school districts to establish a community historical museum funded by a property tax levy. The new tax levy could not exceed one mill and would be subject to a five percent protest petition.

The League of Kansas Municipalities indicates SB 278 would increase the number of cities authorized to levy a tax up to one mill to establish a community historical museum from ten to 625 cities; however, the League is unaware of any cities with this levy.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Dale Dennis, Education  
Matthew Chappell, Historical Society  
Kaitlyn Willis, League of Municipalities