



**Testimony in Support of Senate Bill 13**  
**Mr. Daniel Murray**  
**Kansas State Director, National Federation of Independent Business**

**House Taxation Committee**  
**January 26, 2021**

Chairman and members of the committee, I am pleased to submit testimony in strong support of the bill providing for additional property tax transparency on behalf of NFIB Kansas. NFIB Kansas is the leading small business organization in Kansas representing small and independent businesses. A non-profit, nonpartisan organization founded in 1943, NFIB Kansas represents the consensus views of its over 4,000 members in Kansas.

The bill would require local taxing entities to calculate a certified “revenue-neutral” property tax rate annually. The bill would prohibit a governing body from levying a tax rate in excess of the revenue-neutral rate unless the body adopts an ordinance or resolution to do so. The governing body would be required to notify taxpayers of their intent to exceed the certified tax rate by publishing in the local paper of record and by notifying affected taxpayers by mail or electronic means.

In our most recent *Small Business Problems and Priorities*, NFIB found **that tax related issues continue to be significant problems for small business owners**. Small business owners not only find current rates a burden but equally problematic are the complexity of tax compliance and the frequency of changes in tax laws. **Four of the top 10 most severe problems for small-business owners are tax related small business issues, with property taxes being the 4<sup>th</sup> highest concern for owners, up from 8<sup>th</sup> in 2016.**<sup>1</sup>

This bill is a commonsense bill which would address many small business owners’ worries about property tax rates, particularly the concern of lack of transparency. This bill would alert small business owners to potential rate hikes above the certified rate and increase the likelihood that their voices would be heard. Undertaking every effort to inform and engage taxpayers should be the goal of all governing bodies. We think the bill will improve transparency, increase constituent participation in the civic process and provide additional accountability of governing bodies.

Thank you for the opportunity to provide comments today and we urge your support of this legislation.

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<sup>1</sup> NFIB Small Business Problems & Priorities, 2020 10<sup>th</sup> Edition: [NFIB-Problems-and-Priorities-2020.pdf](#)