



March 15, 2021

To: Senator Caryn Tyson, Members of the Senate Assessment and Taxation Committee

From: Eugene Bradley, Legislative Liaison, Enlisted Association of the National Guard of Kansas
Keith Marshall, President, National Guard Association of Kansas

RE: HB 2313

The Vehicle Registration exemption established in KS Statute 79-5107: Taxation of motor vehicles, excludes most of the members of the Kansas Army and Air National Guard. The benefit which was originally meant for all military members in the state of Kansas currently leaves out the very Guardsmen who protect the state and its citizens during emergencies and disastrous weather conditions. Today, the sole recipients of the taxation benefit are military members that are active duty or active guard reserve ("AGR"). To exclude the remaining Kansas Airmen and Soldiers is simply unfair, when all guardsmen protect the state of Kansas. Currently, 6400 Guardsmen serve in the state of Kansas and fewer than 1000 of them are on qualified orders (active duty or AGR) that would grant them the tax exemption.

The Air and Army National Guard of Kansas are always ready to serve when called upon by the Governor of Kansas or by the President of the United States for a wide variety of situations. Most recently we saw our Kansas service members fly out to Washington D.C. to protect the Capital for this year's inauguration in one of the largest short notice state troop movements since the first Gulf War. During 2020, Kansas Guardsman provided relief efforts in response to Covid-19 within every county of the state. These guardsmen that the Statute currently excludes are the very ones volunteering to respond in emergency situations such as the 2019 Linwood Tornado or the floods we saw in that same year.

There is a movement going through DC currently to adapt the benefits structure of the Department of Defense to ensure that "a Day in Uniform is a Day in Uniform," no matter the status. Kansas can continue its tradition of supporting its National Guard members by fixing the error that excludes those Guardsmen who live and serve the State of Kansas. This bill effects less than 0.4% of existing vehicle registrations, and is spread out across the state where no one county will be effected disproportionately from another. The cost to the state is just over \$27,000, as you'll see in the fiscal note. In addition to the benefit to the Guardsmen, local vehicle registration offices will no longer be faced with deciphering if a member is on the correct type of orders to qualify for the vehicle taxation benefit. This is a benefit relief provided to our military members who live and retire here, where their families are from and in most cases, have been from for generations. Thank you for your consideration.

Eugene Bradley
Legislative Chair, EANGKS

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