



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Senate Assessment and Taxation Committee  
January 13, 2022  
SB 306

Kansas Association of Counties  
Proponent Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on SB 306, which would allow for a tax exemption for county ambulance service districts that are organized as not for profit corporations.

The availability of emergency medical services is critical to every community. At the same time, increasing costs due to a rise in demand and a rise in the cost to provide services strains many budgets. Most county EMS services are set up as a county agency, which grants them tax exempt status. For at least one service, however, this is not the case. This bill would place that service, and others similarly situated, on equal taxation footing with other services throughout the state.

For this reason, KAC supports SB 306 and would ask the committee to recommend it favorably for passage. Thank you.

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