



Kansas Bed & Breakfast Association

Kansas' association for professional innkeepers

To Kansas House Members regarding House Bill # 2403

The Kansas Bed and Breakfast Association supports an Amended House Bill 2403 that defines a "Bed and Breakfast" as a property with five or fewer bedrooms available for overnight guests who stay for not more than 28 consecutive days for which there is compliance with all zoning or other applicable ordinances or laws which pertain to facilities which lodge and feed guests.

As amended House Bill 2403 would expand retroactively to tax year 2005 the statutory definition for "bed and breakfast" as residential property and be assessed at 11.5 percent of fair market value for property tax classification purposes.

Notes:

1. From KBBA's perspective, it is important to include all structures and not restrict the residential classification only to adjacent and contiguous. It is important to include properties across town and non-contiguous. Owner occupancy should not be required.
2. KBBA continues to recommend 5 or fewer rooms. This threshold includes more than 85% of the B&Bs in Kansas.
3. The most recent wording by the Revisor tries to address uses other than B&B uses. KBBA recommends a statement in the positive such as: "The residential classification pertains only to that portion of a building that directly supports the B&B operation". KBBA envisions this clause would include bedrooms, bathrooms, common or living rooms, kitchens, and dining rooms. KBBA also envisions this clause would allow appraisers latitude for classifying portions of buildings as other than residential for uses such as banquets, lunches, teas, dinners, weddings, parties, catering, winery operations, and restaurant type operations.

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