

SESSION OF 2024

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 480**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 480 would allow the State Board of Tax Appeals (BOTA) to conduct small claims and expedited hearings and appeals by teleconference or video conference as directed by the Chief Hearing Officer or a designee.

[Note: Current law requires such hearings and appeals to be held in the county or an adjacent county of where the property is located.]

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of a representative of BOTA.

***Senate Committee on Assessment and Taxation***

In the Senate committee hearing, **proponent** testimony was provided by a representative of BOTA. The proponent generally stated the bill would expand a convenient method for Kansans to appear before BOTA.

Written-only proponent testimony was provided by representatives of the Kansas Association of Counties and Kansas Association of Realtors.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, BOTA indicates that enactment of the bill may require the agency to purchase additional video conference subscription licenses to allow BOTA to conduct multiple video conference hearings simultaneously. The costs of each license are estimated to be \$400, and BOTA indicates it would need no more than four additional licenses at a cost of \$1,600. The additional costs for the video conference subscription licenses are negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates that enactment of the bill could provide cost savings for counties by doing hearings via telephone or video conference instead of in person. However, any cost savings are estimated to be negligible.

The Department of Revenue indicates it would be required to update taxpayer appeal guides; however, the costs to update these guides are estimated to be negligible and could be absorbed within existing resources. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2025 Governor's Budget Report*.

Board of tax appeals; video conferencing