

## HOUSE BILL No. 2238

By Committee on Taxation

2-1

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9 AN ACT concerning taxation; relating to duties of secretary of revenue;  
10 tax incidence impact analysis.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) The secretary of revenue shall report to the legislature  
14 by March 1, once every three years on the overall incidence of the indi-  
15 vidual income taxes, sales, use and property taxes. The report shall present  
16 information on the distribution of the tax burden: (1) For the overall  
17 income distribution, using an appropriate systemwide incidence measure  
18 of equality and inequality, as determined by the secretary;

19 (2) by income classes; and

20 (3) by other appropriate taxpayer characteristics as determined by the  
21 secretary.

22 Sec. 2. This act shall take effect and be in force from and after its  
23 publication in the statute book.