

SENATE BILL No. 159

By Committee on Assessment and Taxation

2-1

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

19 (b) by income classes; and

20 (c) 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.