

## HOUSE BILL No. 2463

By Committee on Taxation

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9 AN ACT concerning taxation; establishing the committee on simplified  
10 state tax structure; prescribing membership, duties and responsibilities  
11 thereof.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. (a) There is hereby established the committee on simpli-  
15 fied state tax structure. The committee shall study the overall tax structure  
16 and policy of the state of Kansas by reviewing the relationship of the  
17 various taxes imposed by the state to each other and to the economy and  
18 identify a tax structure that operates in the best interests of Kansas citi-  
19 zens with a goal to formulate a fair, simple and effective tax structure.  
20 The committee shall particularly study ways to decrease tax rates of such  
21 taxes imposed by the state by broadening the tax base upon which each  
22 tax is imposed, and study the effects of the imposition of a fair, flat or  
23 consumption tax or a flat, simplified Kansas income tax, including what  
24 taxes currently imposed by the state might be eliminated and be replaced  
25 by imposition of such tax.

26 (b) The committee on simplified state tax structure shall consist of  
27 11 members. Of such 11 members, six shall be members of the house of  
28 representatives and five shall be members of the senate. The house of  
29 representatives members shall be the chairperson, vice-chairperson and  
30 ranking minority member of the committee on taxation, two members  
31 appointed by the speaker of the house and one member appointed by  
32 the minority leader of the house. The senate members shall be the chair-  
33 person, vice-chairperson and ranking minority leader of the committee  
34 on assessment and taxation, one member appointed by the president of  
35 the senate and one member appointed by the minority leader of the  
36 senate.

37 (c) Commencing July 1, 2010, the chairperson of the committee on  
38 taxation of the house of representatives shall be chairperson of the com-  
39 mittee on simplified state tax structure, and commencing July 1, 2011,  
40 the chairperson of the committee on assessment and taxation of the senate  
41 shall be chairperson of the committee on simplified state tax structure.  
42 Any vacancy in the membership of the committee on simplified state tax  
43 structure shall be filled by appointment in the manner prescribed by this

1 section for the original appointment.

2 (d) A quorum of the committee on simplified state tax structure shall  
3 be six members. All actions of the committee shall be taken by a majority  
4 of all of the members of the committee.

5 (e) The committee on simplified state tax structure shall meet during  
6 the 2010 and 2011 interims and shall meet five times during each interim.  
7 During each interim the committee shall meet two times in Topeka and  
8 one time in a location chosen by the committee in congressional districts  
9 one, three and four to provide the opportunity for full citizen input for  
10 the committee's consideration in making the committee's findings and  
11 recommendations.

12 (f) The provisions of the acts contained in article 12 of chapter 46 of  
13 the Kansas Statutes Annotated, and amendments thereto, applicable to  
14 special committees shall apply to the committee on simplified state tax  
15 structure to the extent that the same do not conflict with the specific  
16 provisions of this act applicable to the committee.

17 (g) Members of the committee on simplified state tax structure shall  
18 receive compensation, travel expenses and subsistence expenses as pro-  
19 vided in K.S.A. 75-3212, and amendments thereto, when attending meet-  
20 ings of the committee.

21 (h) The staff of the office of revisor of statutes, the Kansas legislative  
22 research department and other central legislative staff service agencies,  
23 and professors from not more than three regents institutions as chosen  
24 by the chairperson of the committee, shall provide such assistance as may  
25 be requested by the committee.

26 (i) The committee on simplified state tax structure may introduce  
27 such legislation as it deems necessary in performing its functions.

28 (j) The committee on simplified state tax structure shall submit a  
29 report to the legislature and to the committee on taxation of the house  
30 of representatives and the committee on assessment and taxation of the  
31 senate before December 31, 2010, and December 31, 2011, with any  
32 findings and recommendations which such committee deems necessary.

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