	Date	e
MINUTES OF THE SENATE COMMITTEE (	ON ASSESSMENT AND TAXATION	•
The meeting was called to order byCHAIRMAN_PA	AUL "BUD" BURKE Chairperson	at
11:00 a.m./\$336. on MARCH 29		of the Capitol.
All members were present &x@pt:		

April 22, 1983

Committee staff present: Wayne Morris, Research Department

Tom Severn, Research Department Don Hayward, Revisor's Office

Conferees appearing before the committee:

The committee considered HB 2016 which pertains to the aggregate tax levy limitations on cities and counties.

<u>Senator Angell moved and Senator Montgomery seconded a motion to report HB 2016 favorable for passage.</u> The motion passed.

The committee considered HB 2469 and Phil Martin, PVD, continued his explanation of this bill. He referred to barge lines and the changes making market value the same as 1982 SB 832 did last year.

Senator Angell moved and Senator Hayden seconded a motion to conceptually amend HB 2469 on line 36 before the comma by inserting language saying "or storing gas in an underground formation situated wholly within one county".

Ron Gaches, KACI, told the committee this specific issue is now under litigation in the state court and before making a policy decision on what the tax situs should be, thinks it would be appropriate to listen to some type of testimony from the taxpayer involved in the suit. It was decided to contact Panhandle Eastern on this problem.

The motion carried. Senator Burke asked to be recorded as voting "no".

Senator Angell moved conceptually and Senator Thiessen seconded a motion to strike the exception on line 36 through 38 and leave the other language on Page 2 as is. The motion passed.

The committee considered HB 2058 which pertains to dormant judgments on delinquent personal property taxes. Wayne Morris, Research Dept., said this bill had been worked by the House Judiciary Committee. He said under current law any judgments for delinquent personal property tax not collected after 20 years may become dormant in counties over 100,000 population; the smaller counties do not have that provision so that every 5 years the county attorney is required to levy executions on personal property tax judgments. The bill originally added the language regarding the 20 year provisions to the section pertaining to smaller counties. The bill now, as amended, changes the two sections so the judgments may be executed on during a 10 year period and then be kept alive for 5 year periods.

Senator Allen moved and Senator Ehrlich seconded a motion to report HB 2058 favorable for passage. The motion passed.

The committee considered HB 2045 which extends the solar energy tax credit.

Senator Kerr moved and Senator Hayden seconded a motion to report HB 2045 favorable for passage. The motion passed.

The chairman reported to the committee that Dan Morgan, Associated General Contractors, was working with the Revenue Department on the approach to put a dollar threshold in HB 2154 and so will hold up action on this bill for now.

The committee considered  ${\tt HB}$  2018 which abolishes the annual renewal of property tax exemptions and which was re-referred to the committee.

## CONTINUATION SHEET

MINUTES OF THE	SENATE CO	MMITTEE ON	ASSESSMENT AND	TAXATION	<del></del> ,
room <u>526–S</u> , Statehou	nse, at <u>11:00</u>	.a.m./p.m. on	MARCH 29		19_83

Senator Angell made a conceptual motion to include custom farm equipment in this bill, making this equipment also exempt from the filing requirements. Senator Allen seconded the motion.

Wayne Morris said the Board of Tax Appeals has two rulings on custom cutters and distinguishes between the farmer engaged on his own and one who does custom cutting for others. The person who solely engages in custom cutting equipment is not exempt.

## The motion passed.

<u>Senator Angell moved and Senator Thiessen seconded a motion to report HB 2018 as amended favorable for passage.</u> The motion passed.

The committee considered SCR 1614 which modifies the rules and regulations concerning solar tax incentives.

Senator Kerr moved to amend SCR 1614 on line 78 after the words, "equal to 5% of the activity area" by striking the period and adding, "and minus the costs associated with window area greater than 28% of the floor area of the activity area." Senator Hayden seconded the motion and the motion carried.

Senator Kerr moved and Senator Allen seconded a motion that SCR 1614 as amended be adopted. The motion passed.

The chairman announced that the committee will meet on March 30 upon adjournment of the Senate. The meeting was adjourned at 12 noon.

## ASSESSMENT AND TAXATION

## OBSERVERS (PLEASE PRINT)

Ren CALBERT  Chop Wheelen  Topeka, Legis Policy Grad  Best Mastern Pown  Tim Hagernard  D. WAYNE ZIMMERMAN  TOPEKA  Gerald Riley  Topeka  Topeka  Topeka  K.A. W. C.  Josephaliae  Topeka  Top	DATE	NAME	ADDRESS	REPRESENTING
Denote Smith Meadle Sen angely Ren Calbeet Newton U.J.U.  Chy Wheelen Topeka Legis Policy Gra  Scott Ma Cinley Grad Bird Western Power.  TIM Hagernard LAKIN L.P.G.  D. WAYNE ZIMMERMAN TOPEKA ASSOCIOFIES.  Gerald Riley Typeka KAMON KAMON RR. ASSOCIOFIES.  Tom Whitaker Topeka KAMON KAMON RR. ASSOCIOFIES.  Tom Caches TOPEKA KALI  Rob Deat Topeka KAMON KAMON RR. ASSOCIOFIES.  TOPEKA KALI  DAN WORGAN Topeka KAMON RAC GRIPCUS IN TOPEKA KALI  DAN WORGAN TOPEKA RACI  DAN WORGAN TOPEKA BOTTON ROCK  DAN WORGAN TOPEKA RACI  DAN WORGAN BOTTON ROCK  DAN BOTTON ROCK  DELLA BOTTON ROCK  DELLA BOTTON BOTTON  DIEGONA BOTTON  DIEGON	MARCH 2	9.		
Row Calbeet  Ohip Wheelen  Topeka  Gent Mariney  Legis Policy Gra  Best Mariney  Lind Bird  Wistern Power  Tim Hagernakin  TOPEKA  D. WAYNE ZIMMERMAN  TOPEKA  Gerald Riley  Topeka  Topeka  Kanno RK. Horos  Tom Whitaker  Topeka  Topeka  Topeka  Kanno RK. Horos  Topeka  Kanno RK. Horos  Topeka  Kanno RK. Horos  Topeka  Topeka  Kanno RK. Horos  Topeka  Kanno RK. Horos  Topeka  Kanno RK. Horos  Topeka  Kanno RK. Horos  Topeka  Topeka  DAN Morgan  DAN	Quitament and the separate and place and pro-	James ame	Meale	San Angell
Ren Calbeet  Ohip Wheelen  Gent Bird  Gent Bird  Tim Hagernakn  Topeka  L.P.G.  THE ELECTRIC CO  ASSOC. OF KS.  Gerald Riley  Topeka  Topeka  Gerald Riley  Topeka  Topeka  K.A. W. G.  Topeka  Topeka  Kaman RK. Assoc  Tom Whitaker  Topeka  Kall  Topeka  T		Derek Smith	Meade	Sen. angelf
Chip Wheelen Topeka Legis, Policy Great Bird Western Power TIM Hagenraun LAKIN L. P. G.  D. WAYNE ZIMMERMAN TOPEKA THE ELECTRIC CO.  Betald Riley Topeka KAN, W. C.  Betaldkell Yopeka Kannow RR. Associate Romer RR. Associate Romer Ramow RR. Associate Romer Ramow RR. Associate Romer Caches Topeka KARI  Rom Caches Topeka KARI  DAN NORGAN Topeka AGC of KG,  DAN NORGAN Topeka AGC of KG,  DAN DAN DORANT ROMER AGC OF KG,		1	NEWTON	U.J. U.
Geott Magerrakin Great Bird Western Powers  TIM Hagerrakin LAKIN L.P.G.  D. WAYNE ZIMMERMAN TOPEKA THE ELECTRIC CO.  ASSOC. OF KS.  Gerald Riley Tapoka KAL. W. G.  John Whitaker Topeka Kamow RK. Assoc  Tom Whitaker Topeka Kamow RK. Assoc  Tom Caches Topeka KALI  Rob Dest Topeka KALI  DAN MORGAN Topeka AGC of KS.  PAN GRANT TOPEKA AGC OF KS.  DAN MORGAN TOPEKA BOTH ROCK  JULY MAT 1 FLEC GUIT  DAN MORGAN TOPEKA BOTH  BOTH BOTH  BO		Chip Wheelen	Topeka,	Legis Policy Grow
D. WAYNE ZIMMERMAN TOPEKA ASSOCIOFKS.  Gerald Riley Tupeka KAMOR R. ASSOCIOFKS.  Tombhitaker Topeka Kamor RR. ASSOCIOFKS.  Tom Caches TOPEKA KARIEKSI  Rob Dest Topeka KARI  DAN WORGAN Topeka HAGC of KG.  BY ORANT DIENTA BOETING		1 1 1 1 1 1 1	Great Bird	Alestern Power
D. WAYNE ZIMMERMAN TOPEKA ASSOCIOFKS.  Gerald Riley Topeka KAMOR. ASSOCIOFKS.  Tompkitaker Topeka Kamor RR. ASSOCIOFKS.  Tompkitaker Topeka Kamor RR. ASSOCIOFKS.  Tompkitaker Topeka Kamor RR. ASSOCIOFKS.  Tompkitaker Kamor RR. ASSOCIOFKS.  Tompkitaker Kamor RR. ASSOCIOFKS.  Topeka KARI  Topeka KARI  DAN MORGAN Topeka NATI FLECCIONI  DAN MORGAN Topeka AGC of KG.  BYD ORANT NO.  DAN MORGAN BOETING		TIM Hagemakn	LAKIN	
Gerald Riley  Jopeka  KA. W. C.  John Mariaker  Tombhitaker  Tombka  Tombka  Tombka  Nat'i Flec Gun  Dan Morgan  Topeka  Topeka  AGC of KS.  Har Orano  Michita  Boeing			TOPEKA	THE ELECTRIC COS ASSOC, OF KS.
Tom Whitaker Topeka Kamow RR. ADOC Ron Gaches TOPEKA KARI Rob West Topeka WAT'L FLEC GUI DAN MORGAN Topeka AGC of KS, BHD CORANT NO PUBLICATION BOTTOMS	*	1		
Tom Whitaker Topeka Kallotor Carlieus I Ron Gaches TOPEKA KALI  Rob West Topeka WAT'L FLEC Gunt  DAN MORGAN Topeka AGC of KS,  BYD CORANT N BOCK  BYLL ABBOTT WILLIAM BOCKING			Yopeka	Kanson RR. Assoc.
Ron Gaches TOPEKA KACI  Rob West TOPEKA NATIFIECGINI  DAN MORGAN Topeki AGC of KS,  BAD CORANT NOCHOTA BOTTING		Tom WhITAKER		KS MOTOR CARRIERS ASS.
Rob West Topeka NATIFIECGUI DAN MORGAN Topeka AGC of KS, BAD CORANT NO BOCING			TOPEKA	KACI
DAN MORGAN Togelin AGC of KS, BAD CORANT TO ROLL  FOR MAN ROLL  BOTTONS	,		TOPEKA	NATZ FLEC GUT. KE
Bu CORANT DO BOTTONS		DAN MORGAN		AGC of KS,
Bu ABBOTT WIEHTA BOTTUS		BLA GRANT	7	1500
1//		His Mat		PUD .
		Bu ABBOTT	WiestiTA	BOTTING
Tandy Welfins  Il Sold fin bes Topeker KIA  May Elles Caske Wichita City of Wich  Ruth Welhin Topeker Seeles Country  Ball Logue Topeker KAHB  Janet Stubber HBAK  Fred Ablen ARR  Tand Seeles Country  HBAK  Fred Ablen ARR  Tand Seeles Country  HBAK  Tand Seeles Cou		Sanice Carlton	Manhattan	K-Stato Collain
May Elles Cashe Wichita Cit, of Wich Rente William Joseph Substants  K.C. Dewen Wichigh Seeles, Country  Boli Logue Topeka KAHB  Janet Stubbs  Fred Allen " RAP  Fred Allen " RAP  Fred Allen " RAP  Fred Allen " RAP		Randy Welding		. 11
Many Elles Carlle Wichita City of Wich Kuth William Topeha Scolor Scouts  K.C. Dewen Wichitam Seeles Country  Ball Logue Topeka KAHB  James Stuffs  Fred Holen " KAP  Fred Holen " KAP  Fred Holen " KAP  Jan gue		1/00 files	Topka	KLA
Ruth William Topeha Stationals  K.C. Dewen Wichi In Seeley, Country  Ball Joque Topeka KAHB  Janet Stuffer  Fred Allen  MAR  MAR  MAR  MAR  MAR  MAR  MAR  MA	(	May Eller Carle	Wichita	City of Wichita
Bolifogne Topeka KAHB  Janet Stubber  Fred Ablen  11  120 (as hon 1)  120 gue		Ruth William	- Dehu	Destroits
Bolifogue Topeka KAHB ( Janet Stubbs)  Fred Ablen  Janet Stubbs  APP	1	R.C. Dewpy	Wichigh	Seder, Country
Jank Stuffs " ABAK Fred Ablen " KAP  MARK		Boli Logue	Topeka	KAHB
Fred Ablen " RAP Bengue		Janet Stubbs	1,,	NBAK
Hala gue		Fred Ablen	11	NAP
		Har her	h.	Langue
				1 8
	POST VIETNAME DE RECORDO			
				: :