Approved	On:		
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Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on March 27. 1985 in room 519 South at the Capitol of the State of Kansas.

All members of the Committee were present.

Committee staff present:

Tom Severn, Legislative Research Melinda Hanson, Legislative Research Don Hayward, Reviser of Statutes Millie Foose, Committee Secretary

Ms. Melinda Hanson, Legislative Research Department, explained SB-320, an act relating to watershed districts, concerning the levy of taxes by such districts.

Mr. Kenneth Kern, Executive Director State Conservation Commission presented testimony supporting the request for increased funding for the Watershed Districts. (Attachment 1) This testimony was read by Mr. Mason Flora who also spoke in support of SB-320 and answered questions from committee members. This concluded the public testimony on SB-320.

 $\frac{\text{Representative}}{\text{that SB-320}} \ \frac{\text{Fox}}{\text{be}} \ \frac{\text{moved,}}{\text{reported}} \ \frac{\text{second}}{\text{favorably.}} \ \frac{\text{by}}{\text{The motion carried.}} \ \frac{\text{Aylward,}}{\text{The motion carried.}}$

Representative Spaniol moved, second by Representative Vancrum, that SB-152, an act amending the Kansas retailers' sales tax act; exempting certain mobile homes, be reported adversely. Representative Leach submitted a substitute motion, second by Representative Schmidt, to put the situs at which local sales tax be charged at point of destination instead of point of purchase. The motion lost.

Representative Wagnon submitted a substitute motion, second by Representative Adam, to amend the provisions of HB-2480 into SB-152. The motion lost. Representative Vancrum expressed his preference to address each thing separately and Representative Spaniol indicated that he would like to withdraw his original motion. At the request of Mr. Don Hayward, the chairman presented a substitute motion to include two minor changes in the original bill. Representative Lowther moved, second by Representative Aylward, to report the bill favorably as amended. The motion carried.

The minutes of March 26 were reviewed. There were no changes, so they were approved as presented.

There being no further business, the chairman adjourned the meeting. $\ensuremath{\text{\textbf{the}}}$

Ed C. Rolfs, Chairman

House Assessment & Taxation Committee Hearing on SB 320 Presentation by Kenneth F. Kern, Executive Director State Conservation Commission

The 85 organized watershed districts of the state are involved in flood control that has a positive effect on both rural and urban areas. The State Water Plan recognized their involvement and is recommending increased funding for state cost-share assistance in the implementation of watershed protection and flood prevention projects.

The local watershed districts will also be an important part of the multipurpose small lakes program recommended in the State Water Plan.

The current 2 mill levy has made it possible for the districts to:

Develop general plans for

- 1. Works of improvement.
- 2. Employment of a district manager.
- 3. Construction of some of the proposed structures.
- 4. Cost-share with state and beneficiaries on other structures.
- 5. Secure easements and other necessary work.
- 6. Maintenance of structures.
- 7. Perform duties and responsibilities of a governmental sub-division.

As these programs have increased in state and federal assistance, the watershed districts have found that the requirements for additional local funding becomes more pressing.

The State Conservation Commission, which administers the State Assistance to Watershed Dam Construction Program, supports the request for increase funding for the Watershed Districts.

