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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 February 18, 1986 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

Representative Lowther moved, second by Representative Moomah, that HB-2863, an act suspending and establishing statutory fund and aggregate property tax levy limitations for certain taxing subdivisions, be reported favorably. After considerable discussion, it was decided that "1989" in line 33 should be stricken. Representative Wunsch moved, second by Representative Crowell, that 1989 be stricken and 1988 be inserted in lieu thereof. Motion carried.

 $\frac{\text{Representative}}{\text{that}} \quad \frac{\text{Roe}}{\text{the moved}} \quad \frac{\text{moved}}{\text{be}} \quad \frac{\text{second}}{\text{be}} \quad \frac{\text{by}}{\text{favorably}} \quad \frac{\text{Wunsch}}{\text{motion}}$

There was discussion concerning HB-2745, an act relating to income taxation; providing a credit therefrom for expenditures relating to research and development of the extraction, development and utilization of hydrogen. Representative Fox moved, second by Representative Fry, that a provision be inserted in the statute that expenses for hydrogen be included in the definition of Research and Development. The motion carried. Representative Leach moved, second by Representative Wagnon, that HB-2745 as amended be reported favorably. Representative Fox moved, second by Representative Wagnon, that the words "in Kansas" be striken. The motion carried. Representative Fox moved, second by Representative Wagnon, that the bill as amended be reported favorably. The motion carried. Representatives Jarchow and Erne wish to be recorded as voting "No" on this motion.

The minutes of the previous meeting were reviewed and approved. There being no further business, the chairman adjourned the meeting.

Ed C. Rolfs, Chairman