approved 2/10/87

Minutes of the House Taxation Committee. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 6, 1987, in room 519 South at the Capitol of the State of Kansas.

All members were present.

Committee staff present: Tom Severn, Legislative Research

Chris Courtright, Legislative Research

Don Hayward, Revisor of Statutes Millie Foose, Committee Secretary

Chairman Rolfs distributed copies of a proposed amendment to HB-2140. (Attachment 1)

Representative Roe moved, second by Representative Gatlin, $\underline{\text{that the}}$ proposed amendment be adopted. Motion carried.

Representative Leach moved that the amendment be adopted and that the bill be rewritten as a Tax Committee bill. There was no second to this motion.

Chairman Rolfs reminded committee members that there will be a hearing on IRB's and Tax Abatement on February 11, and suggested that they contact any one they know who would be interested in testifying.

The minutes of the February 5 meeting were approved.

There being no further business to come before the committee, the meeting was adjourned.

E. C. Rolfs, Chairman

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

Your Committee on Taxation

Recommends that House Bill No. 2140

"AN ACT imposing a tax upon marijuana and controlled substances; prescribing authorities and duties for the director of taxation relating thereto; providing for unlawful acts and prescribing penalties therefor."

Be amended:

On page 1, in line 35, by striking "42 1/2" and inserting "28"; in line 36, by striking "seven or more grams" and inserting "more than one gram";

On page 2, in line 68, after the period by inserting "Each such stamp, label or other indicia shall only be valid for three months after its date of issuance."; in line 70, after the period by inserting "Any person may purchase any such stamp, label or other indicia without disclosing such person's identity.";

On page 3, in line 83, by striking "or collection"; in line 89, before the period by inserting "and penalties in any manner provided in article 32 of chapter 79 of the Kansas Statutes Annotated"; in line 90, by striking all after "(b)"; by striking all in line 91 and inserting "The taxpayer may, within 15 days from the date of mailing of the notice given pursuant to subsection (a), request in writing a hearing by the director on the correctness of the jeopardy assessment."

And the bill be passed as amended.

-	_Chairperson