K.

95

Approved	August	17,	1990

Date

MINUTES OF THE SENATE C	COMMITTEE ONASSESSMEN	T AND TAXATION	·
The meeting was called to order by _	SENATOR DAN THIESSEN	Chairperson	at
8:00 a.m./pxnx on Friday, A	April 6	, 19_90 in room 519_S of the Ca	pitol.
All members were present except:			

Committee staff present:

Don Hayward, Revisor's Office Chris Courtwright, Research Department Tom Severn, Research Department Marion Anzek, Committee Secretary

Conferees appearing before the committee:
George Barbee, Executive Director, CAE

Chairman Thiessen called the meeting to order at 8:15 a.m. and said the sub-committee did meet on looking at the sales tax exemptions, and was unable to reach any concensus on the sales tax exemptions, but we did vote to recommend to the committee, a study on services taxation, and you have $\underline{SB692}$ in your books, on page 9 at the bottom and the top of page 10 are the items that were considered. He said, if there are no objections, he would write that request to the legislative coordinating council, for interim study on those items.

The Chairman turned attention to a couple other items, the committee had talked about recommending for interim study. One is $\underline{SB768}$ which is a Ways and Means bill, that deals with the taxation of oil and gas business, and he felt that was a good item for interim study, and also $\underline{SB149}$, which is the private schools tuition income tax credits. He asked if the committee members had any other items to be considered in that area.

<u>Chairman Thiessen</u> said the Vice Chairman wanted the committee to look at <u>HB2637</u> again, and he said, we did have hearings on it and the bill is still in committee, and is a live bill because it went through the House Tax Committee.

Vice Chairperson, Senator Langworthy said the committee did approve an amendment that would tighten it up, and she directed attention to page 2, line 22, after the word "taxation" "in no event shall the merchants supply any information regarding any retailer who is not located in the city of the person making the request" and she said, this is repeated again on page 3, line 42, after the word "taxation" and again on page 5, line 24 after the word "taxation".

Senator Langworthy said this bill, even without the amendment passed the House 122 to 0. She said, she would like to call on George Barbee who objected to the bill, to see if he would agree with the bill now.

George Barbee, Executive Director CAE said they had discussed this, and Senator Langworthy tightened it up some, and he said they can live with it the way the amendment would tighten it up, and after a year or so, if it is not working, he said, he would be the first to come back and ask the committee to do something about it.

He said, they still do not like the transient tax portion, but they understand the sales tax portion, that the cities and counties do have to know this information. (NO ATTACHMENT)

Senator Francisco asked Mr. Barbee what the penalty was in the bill?

 $\underline{\text{Mr. Barbee}}$ said that was a class B misdemeanor, and he said he was not aware of what the penalty is.

Senator Martin said he received a FAX this morning from Crawford County Convention and Business Bureau, and they stated, "the concensus of their board, that all tax revenue should be monitored, in the same fashion as an individual tax audit, and they did not see a need for records to be made public because you can't guarantee privacy".

George Barbee said, the transient guest tax is different than sales tax and it is specific to the room rental where sales tax is for all of your tansactions.

CONTINUATION SHEET

MINU	JTES O	F THE	SENA	TE	COMMITTE	E ON	ASSESSMENT	' AND	TAXATION	
room	519-s	_, Statel	nouse, at	8:00	a.m./ ਲ਼ਸ਼ਸ਼ .	on _	Friday, Apri	16		 , 19 <u>90</u>

Senator Langworthy said she would be willing to amend out the transient sales tax, if that would help. $\underline{\text{Mr. Barbee}}$ said that would help.

Senator Francisco moved to amend to eliminate transient sales tax information in HB2637, 2nd by Senator Langworthy. The motion carried.

Senator Langworthy moved to recommend HB2637 for passage, as amended, 2nd by Senator Frahm. The motion carried.

<u>Chairman Thiessen</u> asked the members if there was any other bill they would like to bring up. Having none, <u>The Chairman</u> said this may be the last meeting of this committee unless something comes up that we haven't agreed on, he thanked the members for their hard work and diligence. <u>Chairman Thiessen</u> adjourned the meeting at 8:25 a.m.

GUEST LIST

DATE: 4-6-90 SENATE . COMMITTEE: ASSESSMENT & TAXATION -NAME (PLEASE RRINT) ADDRESS COMPANY/ORGANIZATION PRANT OPEKA Steppat US Sprint KS. MOTOR CAR DEALERS ASSOC Levin Allen now KSCPA MINIG CIUN JORBERT Ropera Concerts Conservator Am Camer Society, K. Div Glenn Cogswell Don Schnacke 1 spelle 16IOGA KHA Topeka KLA

GUEST LIST

COMMITTEE: ASSESSMENT & T			DATE	4-6	-90 FRI.	
NAME (PLEASE PRINT)		ADDRESS		COI	MPANY/O	RGANIZATIO
Chut young	•	Londe			Topale	Charles
		/				·
• .				•		
					•	
•	:					,
		,				
		•				
						:
•			•			
					•	
				• •		
i						•
			٠.		•	
		,				
				.		
		MATECON AND AND AND AND AND AND AND AND AND AN				
		1010110				
				- [