Approved	Jehrnary	25, 1991
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MINUTES OF THE HOUSE COMMITTEE ON _	TAXATION
The meeting was called to order byJOAN_WAGNON_	Chairperson
9:55 a.m. on Friday, February 15	, 1991 in room 519-s of the Capitol
All members were present except:	

Committee staff present:

Tom Severn, Legislative Research; Chris Courtwright, Legis. Research, Don Hayward, Revisor; Bill Edds, Revisor; Linda Frey, Committee Sec.; Douglas Johnston, aide

Conferees appearing before the committee:

Chairman Wagnon called the committee to order at 9:55 a.m. for discussion and possible action on HCR 5006 and HCR 5007.

Rep. Larkin explained that after seeing county-by-county computer simulations of his amendment, he discovered that his amendment had unintended consquences. Therefore Rep. Larkin moved to reconsider his amendment to HCR 5006. The motion carried. With consent of Rep. Grotewiel who seconded the original motion, Rep. Larkin withdrew the original motion.

Rep. Vancrum presented an alternate proposal for property tax reclassification.

Rep. Vancrum moved and Rep. Snowbarger seconded the following amendment to HCR 5006.

The amendment would allow businesses to elect one of two options to be assessed at: a 30% assessment rate and leave inventories exempt or to pay at 20% without the exemption. Inventories would be assessed at 30 percent. Individual business owners would elect one of the two options. The choice would be made annually. A computer analysis was distributed (attachment 1).

The computer analysis distributed to committee members utilized a 23% business assessment rate as a estimate of the resulting statistical rate that assessments would be made. Vancrum said that staff estimated the 23% "rate" would most fairly represent the choices made by businesses under the proposed amendment.

Vancrum stated that the amendment was designed to give relief to businesses with small inventories.

CONTINUATION SHEET

minutes of the house Committee on TAXATION,
room 519-S, Statehouse, at 9:55 a.m./pxm. on Friday, February 15 , 1991.

There was some question about the technical implementation of the amendment. A request for information on this was referred to the Property Valuation Department.

The Chairman brought the question to a vote. The motion passed on a division with 12 votes in favor and 11 against.

Rep. Pottorff moved and Rep. Crowell seconded the following amendment to HCR 5006.

The amendment would classify oil and gas companies as businesses. This would be a change from current classification of oil and gas companies as utilities.

Several representatives voiced their concern that the proposed change would decrease local level funding for counties that currently depend on oil and gas revenues.

The Chairman brought the question to a vote. The motion failed on a division with 9 votes in favor and 11 against.

Rep. Bill Reardon moved and Rep. Grotewiel seconded the following amendment to HCR 5006 and HCR 5007.

Reardon stated that home owners needed a property tax reduction in order for any classification amendment to pass. The proposed amendment was intended to mandate a reduction of 1% from 12% to 11% in residential classification while leaving the \$5,000 exemption.

Following discussion and a request for additional information Rep. Reardon withdrew the original motion.

Computer analysis on the 1% proposed reduction in residential real estate classification to <u>HCR 5006</u> and <u>HCR 5007</u> was requested from the Department of Revenue. A status sheet on <u>HCR 5006</u> and <u>HCR 5007</u> was requested from Legislative Research. A county-by-county computer analysis on <u>HCR 5006</u> and <u>HCR 5007</u> was requested from the Department of Revenue. A county-by-county computer analysis on <u>HCR 5006</u> and <u>HCR 5007</u> with agricultural improvements classified at 25% was requested from the Department of Revenue. A state wide computer analysis of <u>HCR 5006</u> and <u>HCR 5007</u> with utilities classified at 33% was requested from the

CONTINUATION SHEET

MINUTES OF THE HOUSE	COMMITTEE ON TAXATION	 ,
room 519-S, Statehouse, at 9:55	a.m./pxxx. on Friday, February 15 , 1	991

Department of Revenue. A memorandum was requested from the Department of Revenue on the Vancrum plan for businesses election option of 30% classification or 20% classification with inventory taxed.

The committee adjourned at 11:09 a.m.

GUEST LIST

COMMITTEE:	BI	DATE: 2/15/9/
NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Tatrick Deerley	Topeka	Cessna
Wendell STROM	TOPEKA	AARP - CCTF
ROSERT ANDERSON	OTTAWA	MIT CONTOIL & BAS
GEO, F, CANDINIAL	SolinA.	Public facts HSSN of KS.
FRANCES HASTNER	Topeka	18 food Dealers ASSN
Allerker	Popla	Loca weed & Hengal Do
Alan Steppat	Topeka	Pete McGill & Associates
Ann M. Brida	Topesca	Ch & esevar
hucky Detries	TopelCa	Kan Apt Lea Commo Mastigate apalmolium
Jim Eurowig	n	KPL
Bennie Koch	Wichitan	Wichita Area Chamben
Dan Haas	Queoland Park	KCPL
Allen Scalil	Josella	House Staff
JACque OAtes	Topeka	ts Ind Auto Peakers Assoc.
DENNY KOCH	11	SW BELL
Chris Wilson	Topeka	KS Grain + Food Ass'n
Dan Somerville	Topika	KS Motor (Ar Dealers ASSN
BRAD SWOOT	Topelia	Bank IV
Harrist Lange	Topaka	Ks Assy Broadcasters
Morencer / Gregold	Tople	16s. Assoc, of Sch. Bde
Mel Liker	Topeks	KLA
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GUEST LIST

COMMITTEE: Jafatu	DATE: 2/15/9/	
NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Spelley Sutton		res
Don Schnack	Jopla Topeta	KIOGA.
KARGN FRANCE	Topeta	KAR
T.C ANDERSON	TOPEKA	RSCPA
AUSTIN NOTHERN	TOPSUA	MARTIN TRACTER
ARMIN SAMURLSON	14e5570N	, selF
Bill Fuller	Manhattan	Kamsas Farm Bureau
Leroy Jones	Lenexa	BLE
JANICE MARCUM	TOPEKA	DOR
KirhyL. Hegman	Topeta	DoR
Bob Corkins	Topeka	KCCI
Jonathan Small	Topeka	KOCH INDUSTRIES, LEARJET
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TOTAL RURAL PERSONAL 1,706,142,667 12.02% 1,813,518,222 12.80 MERCHANTS' INVENTORY 371,149,155 3.27% MANUFACTURERS' INVENTORY 382,172,899 3.37% MANUFACTURERS INV 0 0.00% 6.00% 76,332,622 c 0.55 LIVESTOCK 115,669,322 1.02% LIVESTOCK 0 0.00% 0.00% 0.00% 0 0.00 MOTOR VEH DEALERS INV 0 0.00% 0.00% 0.00% 0.00% 0.00 FARM MACHINERY 0 0.00% 0.00% 0.00% 0.00 TOTAL EXEMPT PERSONAL 0 0.00% 0.00% 0.00% 0.00 TOTAL EXEMPT PERSONAL 2,391,925,766 16.85% 2,917,532,432 20.7 PUBLIC SERVICE CORP 2,185,794,977 15.40% 35.00% 2,550,094,140 18.1 TOTAL STATE ASSESSED 2,333,823,827 20.55% 107AL STATE-ASSESSED (a 2,305,886,647 16.24% 25.00% 120,091,670 0.85% 2,716,139,144 19.2							1		
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MOTOR VEH DEALERS INV 0 0.00% 0.00% 0.00% 0 0.00 0.00 0.00 0				l l	-		i		0.54
FARM MACHINERY 0 0.00% 0.00% 0.00% 150,625,395 1.0 TOTAL PERSONAL 3,198,071,494 28.16% TOTAL PERSONAL 2,391,925,766 16.85% 2,917,532,432 20.7 PUBLIC SERVICE CORP 2,185,794,977 15.40% 35.00% 2,550,094,140 18.1 UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.86% 25.00% 120,091,670 0.86% 27.16,139,144 19.2	LIVESTOCK	115,669,322	1.02%					0	0.00
TOTAL EXEMPT PERSONAL 0 0.00% 150,625,395 1.0 TOTAL PERSONAL 3,198,071,494 28.16% TOTAL PERSONAL 2,391,925,766 16.85% 2,917,532,432 20.7 PUBLIC SERVICE CORP 2,185,794,977 15.40% 35.00% 2,550,094,140 18.1 UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.86% 25.00% 120,091,670 0.86% 27.16,139,144 19.2				3			0.00%	0	0.00
TOTAL PERSONAL 3,198,071,494 28.16% TOTAL PERSONAL 2,391,925,766 16.85% 2,917,532,432 20.7 PUBLIC SERVICE CORP 2,185,794,977 15.40% 35.00% 2,550,094,140 18.1 UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.85% 10.00% 120,091,670 0.85% 10.00% 120,091,670 10.24% 19.2	,			FARM MACHINERY	0	0.00%	0.00%	0	0.00
PUBLIC SERVICE CORP 2,185,794,977 15.40% 35.00% 2,550,094,140 18.1 UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.8 TOTAL STATE ASSESSED 2,333,823,827 20.55% TOTAL STATE-ASSESSED (a 2,305,886,647 16.24% 2,716,139,144 19.2				TOTAL EXEMPT PERSONAL	0	0.00%		150,625,395	1.07
UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.8 TOTAL STATE ASSESSED 2,333,823,827 20.55% TOTAL STATE-ASSESSED (a 2,305,886,647 16.24% 2,716,139,144 19.2	TOTAL PERSONAL	3,198,071,494	28.16%	TOTAL PERSONAL	2,391,925,766	16.85%		2,917,532,432	20.72
UTILITY INVENTORY (a 0 0.00% 35.00% 45,953,334 0.3 RAILROADS (a 120,091,670 0.85% 25.00% 120,091,670 0.8 TOTAL STATE ASSESSED 2,333,823,827 20.55% TOTAL STATE-ASSESSED (a 2,305,886,647 16.24% 2,716,139,144 19.2				PUBLIC SERVICE CORP	2,185,794.977	15.40%	35.00%	2,550,094,140	18.11
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TOTAL STATE ASSESSED 2,333,823,827 20.55% TOTAL STATE-ASSESSED (a 2,305,886,647 16.24% 2,716,139,144 19.2							1		
	TOTAL STATE ASSESSED	2,333,823,827	20.55%	· 1	2,305,886,647		25.00%		19.29
TOTAL ASSESSED VALUATION 11,356,614,034 100.00% TOTAL ASSESSED VALUATION (a 14,194,444,725 100.00% 14,080,450,653 100.0	TOTAL ASSESSED VALUATION	11,356,614,034	100.00%	TOTAL ACCECCED VALUETON	44.40/	100.00%	1	47 000 750 150	100.00

HOUSE TAXATION Attachment #1 02/15/91

a) Adjusted to reflect utility inventories and railroad settlement. b) First \$5,000 exempt.