Approved	Wednesday,	Januarv	30.	1991	
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MINUTES OF THE SENATE COMMITTEE ON ASSESSMEN	NT AND TAXATION
The meeting was called to order bySenator Dan Thiessen	Chairperson at
11:00 a.m. Apxxxx onTuesday, January 29	, 19 <u>91</u> in room <u>519-s</u> of the Capitol.
All members were present except: Senator Jack Steineger (Excused)	

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

Conferees appearing before the committee:

Mark Beshears, Acting Director, Property Valuation and Collections, Dept. of Revenue

Chairman Dan Thiessen called the meeting to order at 11:10 am. He told the members they had the minutes from January 24, 1991 and asked if there was a motion?

Senator Don Montgomery moved to approve the minutes of January 24, 1991, 2nd by Senator Gerald Karr. The motion carried.

<u>Chairman Dan Thiessen</u> recognized Mark Beshears, Secretary of Department of Revenue to update the committee from the Department.

Mark Beshears said as of January 28, 1991 he is Acting Director of Property Valuation and also Collections, Joe Dick of Wyandotte County is the new Director of Motor Vehicles, Steve Stotts is Acting Director of Taxation, Jim Conant, Acting Director of Alcohol and Beverage and Mark Burghart, General Counsel of the Legal Services Bureau.

He said they have been working on a package to present to the Legislature and should be ready in about one week to see if it would be possible to introduce some Legislation on behalf of the Department of Revenue.

As of last Friday, January 26, 1991 the revenue estimates were about \$113.M short of projected revenues, hopefully the last few days of January will bring the deficit up into single digits and will be based on December sales.

Currently the Department is processing individual income tax returns, and we will be issuing our first refund tape in the next few days. Our processing time is about where it was last year and refunds are anticipated to be out in about 3 to 5 weeks.

A member of the committee asked Mr. Beshears if the girl scouts have to pay taxes on their cookies, and Mr. Beshears said they are exempt from taxes when they buy them, but they collect taxes when they sell them.

Other discussion from the committee members included concerns regarding Indian Reservations, in selling gasoline and cigarettes etc. and not collecting taxes and the possiblity of a lumber yard being built and not collecting taxes.

<u>Mark Beshears</u> said Indian Reservations are exempt under Federal law and there are some States that the Reservations are putting together their own tax system and he thought Kansas was working on it at a Reservation up North and some states have under Federal law, jurisdiction over Indian Reservations.

<u>Chairman Thiessen</u> asked Mr. Beshears if the Department of Revenue would be ready with bills for introduction next week?

Mark Beshears said yes and if there are any questions members of the committee could contact Ron Swisher, John Cooper and if a legal technical nature Bill Waters, and we also have people in our planning research that would have the data to back up runs on any particular classification run or any scenarios you would need Janice Markman and Kirby Stegman are pretty much up on the data and they have been working with the House Sub Committee. Questions regarding counties, would be addressed to Mark Beshears.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION	
room519-S, Statehouse, at11:00 a.m./pxxx onTuesday, January 29	19_9
Chairman Thiessen thanked Mr. Beshears for briefing the committee and he adjourned the committee at 11:30 a.m.	

GUEST LIST SENATE . COMMITTEE: ASSESSMENT & TAXATION __ DATE: /- 29-9/ NAME (PLEASE PRINT) ADDRESS COMPANY/ORGANIZATION Alan Steppat Pete McGill & Associates Topeka :KS. LBR. Deales A. Hain & Fbort YELLOW FREIENT SYS KIEHARDS DPERA Topela Tallman raia Crant athy Holdeman MIKE BMITH Seb Corkins lopeka MARK BURGHART DEVENUE OPEKA aiser Permanente Budget Dursion Ippela Perry Gay

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GUEST LIST

SENATE COMMITTEE: ASSESSMENT & TAXATION. DATE: 1-29-91 NAME (PLEASE PRINT) ADDRESS" COMPANY/ORGANIZATION United Telecon: