

Approved: 2/11/93
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Keith Roe at 9:00 a.m. on February 4, 1993 in Room 519-S of the Capitol.

All members were present except:
Representative Larkin, excused

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Bill Edds, Revisor of Statutes
Bob Nugent, Revisor of Statutes
Lenore Olson, Committee Secretary

Conferees appearing before the committee:
Representative David Adkins
Representative Gary Haulmark
Doug Bartley, General Manager, Guesthouse Apartment Hotel, Lenexa
Cathy Bennett, Director, Lenexa Convention and Visitors Bureau
Doug Viehland, Executive Director, Hotel and Motel Association of
Greater Kansas City
Kevin Robertson, Kansas Lodging Association

Others attending: See attached list

Chairperson Roe opened the hearing on HB 2163.

HB 2163 An act relating to certain lodging establishments; concerning taxation and licensure thereof.

Bob Nugent, Revisor of Statutes, explained HB 2163 and said that Section (2) B is the key to the whole bill as it widens the definition of a hotel, motel, and tourist court to bring in virtually anyone who rents a room to a transient guest.

Representative Gary Haulmark testified in support of HB 2163, stating that this bill is an attempt to level the playing field between groups that can rent out apartments and long term stay hotel organizations.

Doug Bartley, General Manager, Guesthouse Apartment Hotel, testified in support of HB 2163, stating that his industry needs a level playing field so that their expenses are more competitive (Attachment 1). Mr. Bartley responded to questions and said that although his hotel rents units anywhere from one day to infinity, the average length of stay is thirteen days.

Cathy Bennett, Director, Lenexa Convention and Visitors Bureau, testified in support of HB 2163. She stated that the need to amend the definitions as shown in this bill has arisen because their motels are now facing unfair competition from apartment complexes which are leasing furnished rooms for 28 or fewer days and are not required by Kansas law to remit the same taxes required of their motels (Attachment 2).

Doug Viehland, Executive Director, Hotel and Motel Association of Greater Kansas City, testified in support of HB 2163. He said that the laws hurt the state because they aren't able to collect revenue and hurt the operators who are paying commercial rates. Mr. Viehland responded to questions and distributed copies of page 657 in the yellow pages of the Kansas City telephone book showing a list of hotels and motels, including apartment suites (Attachment 3).

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on February 4, 1993.

Kevin Robertson, Kansas Lodging Association, testified in support of HB 2163 and said that the definition of a hotel may need to be addressed to include apartments.

Chairperson Roe concluded the hearing on HB 2163.

The Chairperson opened the hearing on HB 2165.

<u>HB 2165</u>	An act relating to property taxation; concerning the classification of college fraternity and sorority houses.
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Representative David Adkins testified in support of HB 2165, stating that while most publicly owned student housing is tax exempt, fraternities and sororities affiliated with Kansas colleges and universities pay property taxes (Attachment 4)

Chairperson Roe concluded the hearing on HB 2165.

After Committee review, the minutes of February 3, 1993, were approved as printed.

The meeting adjourned at 10:20 a.m.

The next meeting is scheduled for February 9, 1993.

Date: 2/4/93

GUEST REGISTER

HOUSE COMMITTEE ON
ASSESSMENT AND TAXATION

[illegible]



"There's Someplace Like Home"

February 4, 1993....Testimony in Topeka...

Guesthouse Apt Hotel's owners, and I as General Manager, support the changes in KSA 36-501 and KSA 1992 Supp. 12-1692, 12-1696, 79-1439 and 79-3603 etc. The way the laws are interpreted at this point, they provide cracks for competition to gain an advantage over not only Guesthouse, but every law abiding hotel/motel in the State of Kansas. All we are asking for, is a LEVEL PLAYING FIELD.

A level playing field means that similar businesses be treated similarly. All providers of the services we supply should be required to play by the same rules. Right now the laws allow for unfair competition. Several other businesses we know of, lease apartments for 30+ days from various complexes in Sedgewick and Johnson Counties, and subleases/rents them to corporate clients/holiday visitors for sometimes as few as 5 days. No taxes are collected, nor turned in. They are doing so in residentially zoned neighborhoods, in residentially appraised/assessed apartment complexes.

Guesthouse paid a premium price for commercial ground zones such that we could build a hotel, and we are commercially assessed! Thereby our expenses are substantially higher.

We observed commercial (not residential) building codes when Guesthouse was built, ie firewall ratings...therefore our initial construction costs were higher...therefore capital expenses will forever be higher.

We were also required to add special features not required of residential construction...ie a sprinkler system, hard wired smoke and strobe alarms....not equal, therefore our expenses are higher!

Our insurance is substantially higher in cost also due to commercial ratings.

In the end, to Guesthouse, the answer is revising the laws that govern all of us who provide lodging in this State. We need a level playing field so that our expenses are more competitive, and tax law loop holes closed, so that we CAN BE more competitive, given the chance. This change in legislation #1 protects the general public and #2 provides tax revenue for State needs.

2/4/93
House Taxation Cmte
Attachment 1

February 4, 1993

TO: House Committee on Appraisals and Taxation

FROM: Cathy K. Bennett, Director, Lenexa Convention and Visitors Bureau

RE: Recommendation of House Bill 2163

My name is Cathy Bennett and I am Director of the Lenexa Convention and Visitors Bureau. The Lenexa Bureau serves and is served by six motels representing approximately 900 sleeping rooms in Lenexa.

These six facilities hold themselves out to the public to be motels or tourist courts and subscribe to all the tax collections and remissions required of Kansas motels. These facilities rent rooms on a nightly or longer basis and collect and remit transient guest tax on all rooms rented for 28 or fewer nights. These six Lenexa facilities collect and remit sales tax on all roomnights rented. These six motels pay property tax based on a commercial classification rate of 33 percent.

The need to amend the definitions in House Bill 2163 has arisen because our motels are now facing unfair competition from apartment complexes which are leasing furnished rooms on a temporary basis (28 days or fewer) and are not required by Kansas law to remit the same taxes that are required of our motels.

These operations are typically referred to as "temporary corporate lodging". Attached you will find copies of an article from the Kansas City Business Journal dated November 20, 1992 and a copy of a promotional flier for one temporary corporate lodging operation. The flier advertises a temporary apartment package for a stay as short as five days. The article describes three temporary apartment lodging operations in the Johnson county area. One of these companies, Suite Options, also rents apartment units on a temporary basis in Wichita. According to this article one of the temporary apartment lodging firms has contracts with more than 40 apartment complexes in the Kansas City area. Several of these complexes are in Lenexa.

We certainly do not want these apartment complexes and temporary lodging marketing firms to cease their temporary leasing operations. We just want these operations to play by the same rules our hotels and motels are subject to.

I think sometimes the value of these types of amended definitions are difficult to comprehend. Therefore, please allow me to outline one scenario which permits an apartment complex or temporary lodging marketing firm to skate through a number of loopholes in the current statutes.

2/4/93
House Taxation Cmte
Attachment 2

Page Two
Lenexa Convention and Visitors Bureau
Testimony of HB 2163

Current statutes define a hotel or motel as a "building or structure" which contains two or more furnished rooms which are sought for pay by transient or permanent guests. By leasing one to two units in several different buildings for temporary stays, these apartments can offer four or more furnished rooms without collecting transient guest tax. The amended language in House Bill 2163 defines a hotel or motel as "any person with an inventory of rooms under their control", thus, requiring apartment complexes or independent marketing firms like Suite Options to remit transient guest tax and sales tax if they lease more than two rooms anywhere in one complex.

Kansas statutes define a transient guest as a person who "occupies" a hotel or motel for not more than 28 consecutive days, thus allowing a company like Suite Options to sublease rooms for periods longer than 28 days without occupying them and then "rent" these rooms to individuals for periods shorter than 28 days and circumvent transient guest tax collections. The amended language changes the definition to a person who "rents accommodations other than their regular abode on less than a month to month basis". This language would bring temporary lodging marketing firms such as Suite Options under the definition of a transient guest.

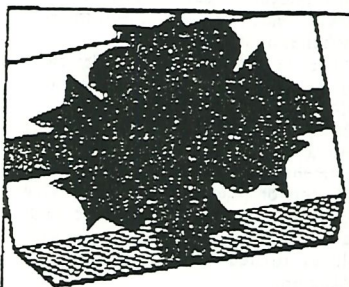
The proposed addition of a definition for permanent guest is needed so that temporary lodging operations will be required to collect sales tax from these guests who rent for a period longer than a month but do not claim the apartment as their permanent residence.

All of these proposed amended definitions are needed to bring apartment complexes and temporary lodging marketing firms under the same game rules that our motels currently operate by.

Finally, without these proposed amended definitions, the state of Kansas is missing a definite revenue opportunity. As competition continues to heat up in the lodging industry, and more and more apartments continue to sit vacant, these temporary lodging operations are certain to increase in numbers.

I respectfully request that you recommend House Bill 2163 favorable for passage. Thank you.

Cathy K. Bennett
Lenexa Convention and Visitors Bureau
913/888-1414
February 4, 1993



Who will spend the most this holiday?

18- to 24-year-olds	\$569
25- to 34-year-olds	\$626
35- to 49-year-olds	\$661

Average amount each shopper polled expects to spend.

Source: Deloitte & Touche

Retailers hear jingle of bigger holiday sales

BY LOLA BUTCHER

This will be Sandra Swanson's fifth Christmas as a retailer in the Town Pavilion Shops, and she's never been more excited.

Shoppers are stopping by her store, Rumpelstiltskin's Leather and Gifts, admiring her merchandise and planning their holiday gift purchases. Some are already buying, and lots more are showing interest.

"Last year was horrible — people would walk by without even looking," Swanson said. "And they didn't start doing their Christmas shopping until two weeks before Christmas. But this year is a lot different."

That's what a lot of Kansas City-area merchants are beginning to think. Several retailers are predicting their Christmas-season sales will increase by 10 percent or more this year over last.

If so, this will be the merriest holiday-shopping season in years. As a group, Kansas City-area shop owners haven't topped 5 percent Christmas sales gains for at least five years.

"The crystal ball is cloudy, but I'm cautiously optimistic," says Warren Maurer, manager of Independence Center. "Our traffic has been very good the last couple of weeks, and I think business is definitely going to be better this year than it was last."

And at Town Pavilion Shops, manager

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Bank group interested in Metro North

With cash from IPO, Central Mortgage wants to take a look at seized bank and S&L

BY CASEY GILMORE

Central Mortgage Bancshares, owner of growing Citizens-Jackson County Bank, has received proceeds from a \$10 million public stock offering — its first ever — and is ready to go shopping.

First on the heylook-me-over list: Metro North State Bank.

Lynn Harmon, chairman of the board and chief executive officer of Central Mortgage Bancshares, said the Kan-



Lynn Harmon

sas City-based holding company will net \$3.2 million after retiring long-term debt and paying underwriting fees. He said that possible acquisition targets include Metro North — now renamed Missouri Bridge Bank — and Overland Park Savings & Loan, both of which were taken over by regulators Friday, Nov. 13.

He was disappointed that regulators expect it will take four to six months to prepare Metro for sale.

"If it's not ready to transfer, we sure don't want to chase it," he said. "If they don't know themselves how they are going to offer it, I've got other things to do with my time."

He said his father, Central Mortgage founder Adrian Harmon, is being solicited by numerous bank owners interested in selling their banks. He wouldn't say whom the bank was likely to buy, only that it wanted to build its eastern Jackson County franchise and expand into adjacent markets, which he defined as the Northland and Kansas.

Warrensburg-based Citizens-Jackson County Bank, which makes up 69.3 percent of the company's \$378 million in assets, has been on the march all year. It was the largest buyer of former Home Savings branches in March, when it paid

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Need a place to hang your hat?

BY STEVEN WOLCOTT

Hughes Bakewell, new director of retail marketing at Hallmark Cards Inc., was in a bind.

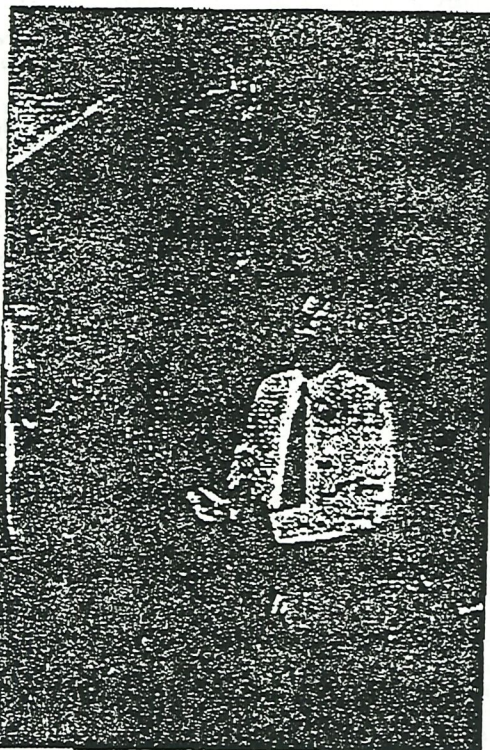
He had just been hired away from PepsiCo Inc. in Dallas and was set to move his wife and two young children to Kansas City. Then, at the last minute, negotiations for a house fell through. For four weeks Bakewell had stayed at a hotel, but that wasn't a good choice with his family on the way.

Then an apartment locator service told him about Suite Options, a company specializing in temporary corporate housing. He called and soon had a furnished two-bedroom apartment.

The Bakewells ended up staying at the apartment for six weeks until they found another house. Suite Options even found a crib and a child's bed with a rail.

"I had never really heard of a company like this," said Bakewell. "It was great. I've referred them to the Hallmark corporate relocation department."

Suite Options is one of at least three



Andy Blalock, general manager of Suite Options, talks to Patty Lovitch, owner of P&Z Maintenance, in an apartment at Pointe Royal in Overland Park.

companies specializing in temporary corporate housing in Kansas City, all but one having opened within the last two

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Kaiser reports first quarterly profit since opening here

BY CAREY GILLAM-GWYN

After seven years in operation, Kaiser Foundation Health Plan of Kansas City Inc. has broken the black-ink barrier, reporting its first quarterly profit since opening here.

According to Kaiser's quarterly statement, filed with the Kansas Insurance Department Nov. 16, the health maintenance organization earned \$4,666 in the quarter ending Sept. 30, which is a large improvement over its quarterly loss of \$2.5 million in the same period in 1991.

Kaiser's year-to-date earnings amounted to a net loss of about \$646,000, which compares favorably to a loss of nearly \$4.1 million in the first nine months of 1991 and a total year-end loss last year of \$3.5 million.

Kaiser has incurred debt and losses of more than \$31 million since 1985, when it stepped in to buy the struggling Kansas City Health Care, a locally developed HMO started in 1983. So Kaiser's profit now, coming in a year when it paid down debt by \$4 million, is noteworthy, say Kaiser executives.

"We're obviously very proud of this performance," said Robert Biblo, vice president and regional manager of the Kaiser Foundation and Kaiser Foundation Hospitals, Kansas City region. "We were not quite sure we would achieve black ink already."

But Biblo stressed that Kaiser's profit

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"OFF THE BEAT": PAGE 2

PAGES

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NEWS DIGEST: PAGE 18

Made your house payment?
Hazley hasn't

River Market official
returns to law practice

Decision near on request
for new Union Station trial

Dave Owen indicted
on tax fraud counts

2-3

Where do visiting executives stay? You can't put 'em on a park bench

Continued from page 1

years. Temporary corporate housing is usually defined as lodging needed for at least 30 days, but some firms can house people for as short as a week.

Users are typically executives who have been sent to town to work on a special project, but not on a permanent basis. Others are insurance companies that need to temporarily house victims of fires and other such disasters, and residential real estate companies.

Many companies are doing short-term rather than permanent transfers, creating a need for temporary housing, said Cindy Guttery, director of J.D. Reece Realty's relocation department. Sometimes a firm will move an executive into temporary housing to make sure the transfer works out before the executive buys a home.

"It's more popular than staying in a hotel because it's more of a home environment," said Guttery. "It's easier on their minds and they have a better attitude toward the workplace."

While only about 2 percent of J.D. Reece's clients use such services, Guttery predicted that these companies will become popular as it gets more expensive for a company to permanently move an executive.

"It costs a corporation about \$50,000 to buy out a transferee's house," she said.

The other temporary corporate housing firms in the Kansas City area are Accommodations by Apple and Home Rental Service.

Kierstin Hoover, owner and president of Accommodations by Apple, has bet her business livelihood on being in on the ground floor. The company is based in Dallas but a year ago the 24-year-old Hoover opened the Kansas City operation.

"It's a real specialty service," she said. "My girls have run all over town finding exotic vodka."

The company works with more than 40 area apartment communities. Hoover said the advantage for apartment owners is that it helps their occupancy without much work on their part. Accommodations by Apple handles all the marketing and details, and the complex just collects the rent.

The company requests a minimum stay of 30 days, and Hoover said rates can run as low as \$30 a night. For a stay of less than 30 days they charge closer to hotel rates. The company also owns houses it rents out.

"It's an alternative to hotel space and a much better value," said Bob Greenwald, executive director of the Dallas-based National Interim Housing Network.

Room rates at apartment-style hotels such as Residence Inn by Marriott typically start in the \$30 range.

The network, formed in August 1990 with 35 members, now has 140 members in 76 metropolitan areas. Greenwald said that, as with any fledgling industry, people in it had a need for a central clearing-house to network and trade ideas.

Apartment complexes have for decades rented empty apartments on a temporary basis, but only as a stopgap. Citing paperwork, surprise \$300 telephone bills and other hassles, many complexes have quit temporary housing, opening the door to such companies as Suite Options.

"The vast majority (of temporary housing clients) have come up in the past

five to 10 years," said Greenwald.

Bill Jackson started Suite Options in November 1990 in Wichita. Jackson owns a furniture store and had a profitable sideline of renting furniture to apartment complexes that did temporary corporate housing.

When Wichita apartment communities stopped renting short-term, he saw a sharp reduction in his furniture rentals. Jackson decided to create his own market and opened Suite Options. The company expanded last April to the Kansas City area.

Suite Options works with more than a dozen Kansas City apartment communities. When a client needs temporary housing, Suite Options rents an apartment for as short a term as possible, usually three to six months. If there is any time left after the client leaves, it's Suite Options' job to find another client to move in.

"We're probably at 85 to 90 percent occupancy right now on about 70 units," said Andy Blalock, Suite Options' general manager.

He said the company can shrink fairly

quickly in slow times by storing furniture from unneeded apartments when leases lapse.

Suite Options has three packages. Each provides a fully furnished apartment, including dinnerware and maid services, with prices escalating with the amenities provided. The top-end package includes a recliner, a 25-inch color TV with remote and VCR, a stereo system, answering machine, six paintings and a king-size bed. The cost varies with the apartment complex used and the length of stay.

Jackson said Suite Options in Kansas City averages about \$80,000 a month in revenues.

"We're past the break-even point," he said. "We will show a profit this year in Kansas City."

Getting into the temporary housing business is capital-intensive. Jackson said it cost him \$280,000 to set up the Kansas City operation with furniture and other supplies. The average value of the inventory in each apartment unit is \$4,000, he said.

Suite Options clients include Black &

Veatch, Sprint Corp., Howard, J. Lee Tammen & Bergendoff and the Kansas City Chiefs.

Black & Veatch started using Suite Options last June, according to Kristie Bayless of the architecture and engineering firm's relocation department. She said Black & Veatch occupies at least three of their suites at all times.

"They've proven to be very flexible," said Bayless. "It's certainly been more cost-effective for us."

Bayless said the company many times needs a fully operational and furnished apartment on short notice, and sometimes pets or children are involved. One phone call to Suite Options, she said, and it's all taken care of, complete with utilities turned on and a telephone hooked up.

Without Suite Options, Bayless would have had to make multiple phone calls to furniture rental companies, the utility companies etc. And she said the apartments have been popular with Black & Veatch employees.

"I think it's a little more personal for the people living there," said Bayless.

Kaiser reports its first profit since coming to area

Continued from page 1

is secondary in importance to the improved patient care and cost savings that led to the profit.

"We are not profit-driven. The quarterly statement is not our bible," he said.

Kaiser had not projected to turn a profit until 1993, but the third-quarter profit is not a fluke, according to Biblo. A profit is also expected in the current quarter, which will end Dec. 31.

"It is not a blip. This year has just been much better. It was just a logical trend that we broke into black ink in the third quarter and we fully expect to report a profit in the last quarter," Biblo said.

Earlier this year, Kaiser named Biblo and one other individual as new top regional managers. Biblo, who formerly was the president and chief executive officer of Health Insurance Plan of New York and Harvard Community Health Plan, and Dr. Joseph Goldberg, who was named medical director, president and chairman of the board of the Permanente Medical Group of Mid-America, are jointly responsible for major strategic and operational issues in the Kansas City region.

Competitors are not sure what to make of Kaiser's profit. But after the volatile HMO market the area has experienced for the last several years, Kaiser's news may be seen as good news for all, said Leigh Elmore of Blue Cross and Blue Shield of Kansas City, which markets the Total Health Care HMO.

"We think it is a great sign for everybody. Major losses for anybody don't do anybody any good," Elmore said. "We're pleased that they've been able to produce a positive result that indicates the overall continuing stability of the HMO market in Kansas City. It's something we've been able to detect in our own products over the last couple years."

A large portion of Kaiser's profit is the result of cutting expenses associated with a program designed to provide treatment at night for patients who otherwise would go to a hospital emergency room.

Kaiser's expenses totaled \$47.4 million through Sept. 30.

That program, which extended the hours of Kaiser's Mission facility until 10 p.m. Monday through Friday, has led to between \$400,000 and \$500,000 in cost savings in the four months since the program started, Biblo said. Other sites are also extending their hours and providing more services as Kaiser beefs up its quality-assurance efforts to reduce unnecessary procedures and shorten hospital stays.

The changes are helping Kaiser to increase its membership. Group enrollment has climbed from 39,202 at the end of 1991 to 42,112 at the end of September, bringing total membership to 44,639 at

the end of the third quarter. Through the first nine months, the increased membership helped increase revenues to \$46.7 million.

The average premium increase was 7.5 percent last year, said Biblo.

Kaiser is Kansas City's largest group-practice health maintenance organization. It owns and operates six medical offices in Gladstone, Kansas City, Overland Park, Mission and Kansas City, Kan.

Kaiser Permanente, the parent of Kaiser Foundation Health Plan of Kansas City, is the nation's largest prepaid group practice health maintenance organization, serving more than 6.6 million members.

Central Mortgage on the move; eyes buying seized bank and S&L

Continued from page 1

\$328,650 for \$128.8 million in deposits, only \$80.2 million of which stayed with the bank. It also paid \$330,000 for Home's offices in Independence, Lee's Summit and Blue Springs. The bank had June 30 assets of \$262 million.

In another sign of the bank's ambitions, it was included in one of the few arrangements Wal-Mart has made to have automated teller machines in its stores. Citizens' ATMs will be in Wal-Mart's new stores in Blue Springs, Lee's Summit and Warrensburg.

Bank officials say the time is right to raise money in public markets and go hunting for acquisitions: the lead bank has five years of record earnings to assure investors and increasing regulatory requirements are causing turmoil in the industry.

In other words, it's a good time for the healthy to go after the sick.

"We are responding to opportunities in a changing industry and we needed money to do so," Harmon said. "We have made a conscious decision to spread our management talent over a larger

pool of assets."

Control by the Harmon family and the company's employee stock option plan over Central Mortgage slipped from 72 percent to 47.5 percent with the holding company's Oct. 22 public offering of 1 million shares, said Joseph Steven, senior banking analyst and first vice president at Sifel Nicolaus & Co. in St. Louis.

But the family will continue to have effective control, given that Adrian Harmon, his wife, two sons and a son-in-law hold five of six seats on the board. Citizens' president, Edward Mangone, holds the sixth.

Two outside directors have been added to meet requirements for public offerings. They are Randolph Rolf, chairman, president and chief executive officer of the Unifac Co., and Roger Novak, president of Novak Birks Brandon & Co., a Blue Springs ac-

Continued on next page



Randolph Rolf

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listings of this classification are
continued on next page

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451-3

TESTIMONY BEFORE THE HOUSE COMMITTEE ON TAXATION

February 4, 1993.

By Representatives Haulmark and Adkins

Regarding 1993 House Bill 2165: A Bill to Require Assessment of Fraternities and Sororities as Residential Uses.

To Honorable Chairman Roe and distinguished members of the House Committee on Taxation;

Representatives Haulmark and Adkins are pleased to sponsor and support 1993 HB 2165.

Thank you for agreeing to conduct hearings on this bill.

This legislation is designed to memorialize in the Kansas Statutes the current practices of county assessors in the counties in which Board of Regents institutions are located. All such counties currently assess fraternity and sorority houses as residential property for tax purposes. We have proposed this legislation as a result of constituent concerns. Our constituents request specific statutory protection of the "residential" status of fraternities and sororities to prevent future assessors from assessing the properties as "commercial" uses.

This is not a fraternity and sorority tax break bill. While most publicly owned student housing is tax exempt, fraternities and sororities affiliated with our state's universities and colleges

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pay property taxes. Most such organizations are also non-profit organizations. Taxes are paid for the most part by the students who occupy the fraternity and sorority houses or their parents.

This legislation, if enacted, would have no adverse impact on revenues collected by the State nor would it deprive local governmental units of revenue. The bill simply provides a level of assurance to parents and students and provides clear direction to assessors regarding the treatment of fraternities and sororities.

We urge the Committee to favorably report HB 2165 to the full House.

Respectfully submitted,

Representative Gary Haulmark

Representative David Adkins

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