# 1994

# HOUSE TAXATION COMMITTEE

**(Including 1993 Interim)**

## MEMBERS

Representative Keith Roe, Chairperson
Representative Kent Glasscock, Vice Chairperson
Representative Joan Wagnon, Ranking Minority Member

Representative David Adkins
Representative Nancy Brown
Representative Rex Crowell
Representative Cindy Empson
Representative Ken Grotewiel
Representative Robert Krehbiel
Representative Richard Lahti
Representative Bruce Larkin
Representative James Lowther
Representative Doug Mays
Representative Dennis McKinney
Representative Gayle Mollenkamp
Representative J. G. Novak
Representative Jo Ann Pottorff
Representative Rand Rock
Representative Joe Shriver (replaced Representative Rock on 3/1/94)
Representative Susan Wagle
Representative Gwen Welshimer
Representative Jack Wempe
Representative Steve Wiard
Representative Kenny Wilk

## STAFF

Chris Courtwright, Kansas Legislative Research Department
Tom Severn, Kansas Legislative Research Department
Don Hayward, Revisor of Statutes Office
Bill Edds, Revisor of Statutes Office
Lenore Olson, Committee Secretary

1994

E - Excused
A - Absent
Blank - Present

REPRESENTATIVE

ATTENDANCE RECORD

| Name | 1993 6/14 | 6/15 | 9/9 | 9/10 | 1994 1/11 | 1/12 | 1/13 | 1/18 | 1/19 | 1/20 | 1/25 | 1/27 | 1/28 | 2/1 | 2/2 | 2/3 | 2/7 | 2/8 | 2/9 | 2/10 | 2/11 | 2/15 | 2/16 | 2/17 | 2/18 | 2/22 | 2/23 | 2/24 | 2/25 | 3/3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADKINS | | | | | E | | | | | E | | | E | E | | E | | | | | | | | | | | | E | |
| BROWN | E | E | | | | | | | | | | | | | | | | | | | | | | | | | | E | |
| CROWELL | | | | | E | | | E | | | | | E | | | | E | | | | | E | | | | | | | |
| EMPSON | | | | | | | | | | | | | | | | E | | | | | | | | | | | E | | |
| GLASSCOCK | | | | | | | | | | | E | | | | | | | | | | | | | | | | | E | |
| GROTEWIEL | | | | | | | | | | E | | E | | | | | | E | | | E | | | | | | | | E |
| KREHBIEL | | | E | E | | | | | | E | | | | | | | | | | E | | | | | | | | | |
| LAHTI | | | | | | | | | | | | | | | | | | | | | | | | | | | E | E | |
| LARKIN | | | | | | | | | | | | | | | | | | | | | E | | | | | | | | E |
| LOWTHER | | | | | | | | | | | | | | | | E | | | | | E | | | E | | | | E | |
| MAYS | | | | | | | | | | | | | | | | | | | E | | | | | | | | | | |
| MCKINNEY | | | | | | | | | | | | | | | E | | | | | | | | | | | | | | |
| MOLLENKAMP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOVAK | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| POTTORFF | | | | | | | | | | | | | | | E | | | | E | E | | | | | | E | | E | |
| * ROCK | | | | | | | | | | E | | | | | | | E | | | | | | | | | E | E | | | |
| ROE | | | | | | | | | | | | | | E | | | | | | | | | | | | | | | |
| WAGLE | | | | | E | | | E | | | | E | E | | | | E | | | | | | | | | | | | |
| WAGNON | | | | | | | | | | | | | | E | E | | E | | | E | | E | | | | | | E | E |
| WELSHIMER | | | | | | | | | | | | | | | | | | | | | | | | | | | E | | |
| WEMPE | | | | | | | | | | E | | | | | | | | | | E | | | | | | | | | |
| WIARD | | | | | | | | | | | | | | | | | E | | | | | | | | | | | | |
| WILK | | | | | | | | | | | | | | | | | | | | | | | | | | | | E | |
| * SHRIVER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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* Representative Rock was replaced by Representative Shriver 3/1/94

1994

REPRESENTATIVE ATTENDANCE RECORD

E - Excused
A - Absent
Blank - Present

| Name | 3/8 | 3/9 | 3/10 | 3/11 | 3/14 | 3/15 | 3/16 | 3/17 | 3/18 | 3/21 | 3/22 | 3/24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADKINS | | | | | | | | | | | | |
| BROWN | | | | | E | | | | | | | |
| CROWELL | | | | | E | | | | | E | | |
| EMPSON | | | | | | | | | | | | |
| GLASSCOCK | | | | | | | | | | | | |
| GROTEWIEL | | | E | E | E | | E | | E | E | | |
| KREHBIEL | | | | | | | | | | | | |
| LAHTI | | | | | E | | E | | | | | |
| LARKIN | | | E | | | | | | | | | E |
| LOWTHER | | | | | | | | | | | | |
| MAYS | | | | | | | | | | | | |
| MCKINNEY | | | | | | | | | | | | |
| MOLLENKAMP | | | | | | | | | | | | |
| NOVAK | | | | | | | | | | | | |
| POTTORFF | | | | | | | | | | | | |
| * ROCK | | | | | | | | | | | | |
| ROE | | | | | E | | | | | | | |
| WAGLE | | | | | | | | | E | E | | |
| WAGNON | | | | E | | | | E | E | | | |
| WELSHIMER | | | | | | | E | | | | | |
| WEMPE | | | | | | | | | | | | |
| WIARD | | | | | | | | | | | | |
| WILK | | | | | E | | | | | | | |
| * SHRIVER | | | | | | | | | | | | E |
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* Representative Rock was replaced by Representative Shriver 3/1/94

# COMMITTEE ACTION INDEX

| BILL NUMBER | | DATE OF HEARING | DISCUS/ ACTION |
|---|---|---|---|
| HB 2002 | Indian tax compact negotiation procedure. Proposal No. 3. | | |
| HB 2003 | Motor vehicle tax; computation of amount payable. | 1/20 & 21/93 2/8 & 9/94 | |
| HB 2006 | Libraries; authority to increase general tax levies. Proposal No. 11. | 3/10/93 | |
| HB 2027 | Newton city-county airport; property tax exemption. | 2/1 & 9/10/93 | TABLED 2/19/93 |
| HB 2065 | Real estate sales validation questionnaires completed by agent of grantor or grantee. | 2/11/93 | TABLED 3/9/93 |
| HB 2088 | Taxation of recreational vehicles. | | 6/14/93 |
| HB 2114 | Sales tax treatment of contractors. | 1/28/93 | |
| HB 2148 | Sales tax exemption for services associated with original construction of a building or facility. | 2/17/93 | |
| HB 2163 | Sales and guest taxes extended to permanent guests. | 2/4/93 | |
| HB 2164 | Duties of cities and counties relating to property tax exemptions. | | |
| HB 2165 | Classification of fraternities and sororities for property tax purposes. | 2/4/93 | |
| HB 2173 | Local compensating use tax imposed on sale of motor vehicles. | 2/12/93 | |
| HB 2185 | Regents institutions; ad valorem tax levy required. | | REPORTED ADVERSELY 6/14/93 |
| HB 2208 | Proposed property tax notice forms required. | | |
| HB 2209 | Property tax levy to support certain state institutions for the mentally retarded. | | REPORTED ADVERSELY 6/14/93 |

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| HB 2224 | Tax on tobacco products to fund programs for prevention and treatment of tobacco-related diseases. | 2/18/93 & 2/17/94 | |
| HB 2251 | Motor vehicle taxes; payment due dates. | | |
| HB 2275 | Requiring escrow and tax service agents to provide certain information to mortgagor. | | |
| HB 2280 | Property tax exemption for certain religious ministry. | | |
| HB 2283 | Countywide sales tax exemption for original construction labor services. | | |
| HB 2284 | City sales tax exemption for original construction labor services. | | |
| HB 2301 | Sales tax exemption for certain modular homes. | 3/12/93 | |
| HB 2327 | Sales and compensating tax; delinquent interest computation. | 2/23/93 | |
| HB 2352 | Elimination of sales tax on new construction and crediting additional revenues to state school district finance fund. | | |
| HB 2374 | Sales tax exemption on food for human consumption. | | |
| HB 2418 | Community colleges, out-district tuition prohibited in regents counties. | | REPORTED ADVERSELY 6/14/93 |
| HB 2471 | Division and merger of trusts; marital deduction gifts. | 3/12/93 & 2/3/94 | PASSED AS AMENDED 2/7/94 |
| HB 2512 | Tax foreclosure sales; persons eligible to purchase. | | |
| HB 2515 | County appraisers' authority to contract. | | |
| HB 2516 | Resolution of conflicts of sales tax statutes. | | |
| HB 2520 | Assignment of homestead property tax refund claim to county. | 3/9/93 | PASSED 3/9/93 |

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| HB 2525 | Sales tax exemption for propane gas for agricultural use. | 3/18/93 | |
| HB 2535 | Property taxation; definition of public utility. | 9/9/93 | 6/15 & 9/9-10/93 |
| HB 2539 | Tax increment bond financing; projects of statewide importance. | | REPORTED ADVERSELY 6/14/93 |
| HB 2555 | Property tax exemptions for economic development purposes; procedures and requirements. | 1/11/94 | PASSED AS AMENDED 1/13/94 |
| HB 2556 | Kansas Inc. to prepare annual report evaluating cost effectiveness of economic development tax incentives. | 1/11/94 | PASSED AS AMENDED 1/19/94 |
| HB 2557 | Cost-benefit analysis for tax exemptions. | 1/11/94 | PASSED AS AMENDED 1/19/94 |
| HB 2613 | Drug tax enforcement administration. | 1/27/94 | PASSED 2/2/94 |
| HB 2616 | Sales tax exemption for state construction projects. | | |
| HB 2620 | Financial incentives for appraiser continuing education. | 1/19/94 | |
| HB 2621 | Electronic transmission of appraisals. (provisions were added to SB 250) | 1/19/94 | PASSED 2/9/94 |
| HB 2622 | Abatement of personal property values. | 1/19/94 | PASSED 1/19/94 |
| HB 2623 | Tax levy rate computation exclusive of late filing penalties. | 1/19/94 | PASSED 1/19/94 |
| HB 2624 | Property tax exemption request for governmental rights-of-way not required. | 1/19/94 | PASSED 1/19/94 |
| HB 2626 | Exemption of property from attachment, execution and seizure by a foreign government for nonpayment of income tax on retirement benefits. | | |
| HB 2627 | Allen county countywide sales tax to finance solid waste disposal area. | | |

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| HB 2628 | Authorizing establishment of property tax work-off programs for the elderly. | | |
| HB 2629 | Waiver of penalty & interest on certain delinquent property taxes in Shawnee County. | | |
| HB 2642 | City option earnings tax with mandatory referendum. | 1/18/94 | REPORTED ADVERSELY 1/27/94 |
| HB 2662 | Governmental employee retirement benefit income tax exemption repealed. | | |
| HB 2687 | Enhancing credits for making certain property accessible to persons with a disability. | 1/28/94 | PASSED AS AMENDED 1/28/94 |
| HB 2700 | School finance property tax levy duration. | | |
| HB 2706 | Severance tax exemption for production from 3-year inactive wells. | | |
| HB 2724 | Taxation of certain motor vehicles. | 2/8 & 9/94 | |
| HB 2746 | Enjoinment of certain persons from engaging in business. | 2/1/94 | PASSED AS AMENDED 2/2/94 |
| HB 2747 | County appraiser list maintenance. | 2/1/94 | |
| HB 2748 | Kansas Ratio Study Act amendments. | 2/1/94 | |
| HB 2749 | Income tax warrant. | 2/1/94 | PASSED 2/2/94 |
| HB 2750 | Term of property tax exemption for land contiguous to dam or reservoir. | | |
| HB 2774 | Property tax exemption for leased property used for local health officer purposes. | 2/11/94 | PASSED AS AMENDED 2/22/94 |
| HB 2775 | Property tax deferral for certain persons. | 2/25/94 | |
| HB 2778 | Estimated tax; individuals required to pay. | | |

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| HB 2782 | Property tax; statement of, information required; escrow agent requirements. Provisions of this bill included in SB 253. | 3/3/94 | REPORTED ADVERSELY 3/8/94 |
| HB 2789 | Property tax statement mailing date. | 2/7/94 | PASSED AS AMENDED 2/9/94 |
| HB 2791 | Sales tax exemption for utility services used in severing oil. | 2/17/94 | |
| HB 2793 | Taxation of motor vehicles; calculation of tax. | 2/8 & 9/94 | 2/16/94 |
| HB 2796 | Community college sales tax authorized. | 2/16/94 | |
| HB 2802 | Sales tax exemption for fees to participate in youth sports. | 2/10/94 | PASSED AS AMENDED 3/24/94 |
| HB 2808 | Sales tax exemption for purchases by religious organizations. | | |
| HB 2865 | Income tax refunds for military retired personnel. | 2/23/94 | |
| HB 2866 | Refundable income tax credit for military retired individuals. | 2/23/94 | |
| HB 2878 | Reducing motor vehicle tax and replacing revenue therefrom by sales tax on legal services. | 2/8 & 9/94 | |
| HB 2888 | Taxation of motor vehicles, recreational vehicles and motorized bicycles. | 2/8 & 9/94 | 2/15/94 AMENDED 2/16/94 PASSED AS AMENDED 2/17/94 |
| HB 2889 | Motor vehicle tax assessment rate. | 2/8 & 9/94 | |
| HB 2890 | Sales tax exemption for construction purposes. | | |
| HB 2891 | Income tax exemption for retirement benefits. | | |
| HB 2892 | Refundable income tax credit for retired military personnel. | 2/23/94 | |

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| HB 2931 | Medical expense deduction for income tax purposes. | | |
| HB 2933 | Individual medical accounts. | 2/16/94 | AMENDED 2/24/94 AMENDED 3/8/94 PASSED AS AMENDED 3/9/94 |
| HB 2987 | Income tax; definition of resident trust. | 3/14/94 | PASSED AS AMENDED 3/14/94 |
| HB 2988 | Public utility property tax surcharge authorized. | 2/18/94 | PASSED 2/22/94 |
| HB 3011 | Property taxation of escaped real property. | 2/15/94 | PASSED 2/16/94 |
| HB 3042 | Income tax refunds for military retired personnel. | 2/23/94 | |
| HB 3051 | Distribution of interest paid on delinquent special assessments. | | |
| HB 3068 | Income tax refunds for retired military personnel. | | PASSED AS AMENDED 3/22/94 |
| HB 3085 | Community crime prevention fund, distributions to cities & counties for crime prevention programs. | | |
| HCR 5007 | Constitutional Convention to balance federal spending. (in Fed & State Cmte) | | 6/14/93 |
| HCR 5014 | Constitutional amendment making the state director of property valuation an elective constitutional officer. | | |
| HCR 5017 | Constitutional amendment imposing aggregate limitations upon levy of taxes and expenditures by the state and its taxing subdivisions. | 3/22/93 | |
| HCR 5034 | Constitutional amendment establishing aggregate property tax limitations. | | |

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| HCR 5035 | Constitutional amendment requiring state funding of mandates imposed on cities and counties. | | |
| HR 6008 | Urging congress to enact income tax credits for health insurance coverage. | 2/16/94 | |
| SB 2 | Property tax exemptions and abatements for economic development purposes. | | 6/15 & 9/9/93 |
| SB 73 | Economic development assistance for qualified firms. | | 6/15 & 9/9/93 3/9/94 |
| SB 97 | Real estate ratio study; study years. | 2/24/93 | |
| SB 99 | Sales tax exemption for nursery machinery and equipment. | | |
| SB 156 | Compensating tax on fuel consumed in generating power, heat, steam or electricity not for resale. | | |
| SB 157 | Property tax appraisal maintenance. House Substitute for SB 157, re taxing real property of not-for-profit groups. | | PASSED 6/14/93 |
| SB 171 | Sales tax exemption for fees and charges for participation in certain recreational activities. | 3/11 & 18/93 | |
| SB 191 | Fire benefit tax districts (Reading) tax levy. House Substitute for SB 191, re taxing recreational vehicles. | | PASSED 6/14/93 |
| SB 203 | Economic development promotion; various tax adjustments. | 3/9, 16 & 17/93 | PASSED AS AMENDED 3/18/93 Rereferred 4/7/93 |
| | Further discussion - - - - - - - - - - - - - - - - - - | | 6/14 & 9/9/93 |
| SB 230 | Kansas Community Assistance Program Act. | | PASSED AS AMENDED 6/14/93 |
| SB 250 | Electronic fund transfers of property tax. | 3/23/93 | PASSED AS AMENDED 1/19/94 RERERFERRED 1/25/94 |

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| SB 253 | Adult care home property tax exemption considerations. (provisions of HB 2782 are included in this bill) | 3/19/93 | PASSED AS AMENDED 3/8/94 |
| SB 258 | Amending real estate ratio study act; excluding certain sales. | | |
| SB 324 | Contents of property appraisal rolls submitted by county appraiser to county clerk. House Substitute for SB 324, re severance tax reduction on natural gas. | | PASSED 6/14/93 |
| SB 447 | Eliminating tax levy rate mill limitations for certain governmental units. | 2/22/94 | PASSED 3/8/94 |
| SB 455 | Tax lid; exemption therefrom for state and federal mandates. | | |
| SB 459 | Property tax accumulated interest amnesty program. | 3/18/94 | PASSED AS AMENDED 3/18/94 |
| SB 460 | Countywide retailer's sales tax for solid waste facility construction, alteration and operation. | 3/11/94 | PASSED AS AMENDED 3/24/94 |
| SB 461 | Tax incentives for certain service sector firms. | 3/9/94 | PASSED AS AMENDED 3/11/94 |
| SB 462 | School district finance; ad valorem tax levy for 1994-95 and 1995-96 school years. | 2/1/94 | PASSED 2/7/94 |
| SB 463 | Research and development tax credit sunset extension. | 3/9/94 | PASSED 3/11/94 |
| SB 479 | Payment of state taxes by credit card. | 3/17/94 | PASSED 3/21/94 |
| SB 480 | Taxation; interest on delinquent payment and refunds. | 2/24/94 | PASSED AS AMENDED 3/10/94 |
| SB 481 | income tax citation update amendments. | | |
| SB 482 | Property tax; due date for payment, interest on delinquencies; reconciling conflicting statutes. | | PASSED & PLACED ON CONSENT CALENDAR 2/15/94 |

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| SB 483 | Motor vehicle taxation; reconciling conflicting statutes. | | PASSED & PLACED ON CONSENT CALENDAR 2/15/94 |
| SB 493 | Enforcement and collection of compensating use tax. | | |
| SB 494 | Technical amendments to inheritance tax act relating to terminable interest. | 3/8/94 | PASSED 3/8/94 |
| SB 498 | Property tax exemptions for property leased by certain economic development entities. | | |
| SB 503 | Taxation; penalties for delinquent returns and unpaid taxes. | 2/24/94 | PASSED AS AMENDED 3/10/94 |
| SB 542 | property taxation; appraisal, actual viewing; protests for illegal levies. | 3/15/94 | PASSED AS AMENDED 3/21/94 |
| SB 543 | Exempting property tax levies for public safety from aggregate tax levy limitations. | | |
| SB 572 | Director of PVD deemed agency head for KAPA purposes. | 3/9/94 | PASSED 3/21/94 |
| SB 573 | Electronic filing of tax returns. | | |
| SB 589 | Motor vehicles donated to charitable organizations for charitable auctions. | 3/14/94 | |
| SB 620 | Refunds of protested property tax; interest; attorneys fees and court costs. | 3/16/94 | |
| SB 637 | Special fuel exemption permit, fee. | | |
| SB 676 | Income tax checkoff for low-income housing programs. | | |
| SB 714 | Severance tax exemption for production from three-year inactive wells. | 3/10/94 | PASSED AS AMENDED 3/10/94 |
| SB 733 | Public libraries; tax levies. | 3/17/94 | TABLED 3/22/94 |
| SB 752 | Mortgage registration. | | |

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| SB 768 | Senate Substitute for SB 768<br>Enterprise zone tax refunds. | 3/22/94 |
| SB 805 | Sales tax, exempting all-terrain vehicles. | |
| SB 848 | Economic development initiative local sales tax. | |

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| All bills currently in Committee were briefly reviewed by staff. See (Attachment 6) on 6/14/93. | 6/14/93 |
| HB 2710 Library boards; election of members (In Local Gov't Cmte) | 3/17/94 |
| Assessed valuation by county - 1992 data. | 6/15/93 |
| Competitiveness of Kansas tax structure; 1989 Gross State Product; property tax exemptions and abatements. | 6/15 & 9/9/93 |
| Excise tax on rental car transactions. | 6/14 & 9/10/93 |
| Gaming Revenue Fund revenue flow into EDIF, and EDIF expenditures. | 6/15/93 |
| Military retiree refund litigation. | 6/14 & 9/9/93 1/12/94 |
| Morton-Thiokol corporate income tax case. | 6/14/93 1/12/94 |
| Re-establishing uniformity in the local sales tax act. | 6/14/93 |
| Sales tax (2.5%) on labor for original construction. | 6/14-15 & 9/9/93 |
| Appraisal of real property in Kansas. | 9/9/93 |
| 1993 Preliminary assessed valuation data. | 9/10/93 |