

Approved: February 1, 1993  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:05 a.m. on January 19, 1993 in Room 519-S of the Capitol.

Members present: Senator Langworthy, Senator Tiahrt, Senator Martin, Senator Bond, Senator Corbin, Senator Feleciano Jr., Senator Hardenburger, Senator Lee, Senator Reynolds, Senator Sallee, Senator Wisdom

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Bill Edds, Revisor of Statutes  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Committee Secretary

Conferees appearing before the committee:

Others attending: See attached list

Senator Langworthy called for the introduction of bills.

Senator Bill Wisdom requested the introduction of bills requested by Larry Clark of the Kansas Appraiser's Association which would fine tune KSA 79-476, KSA 79-1486, KSA 79-1448, KSA 79-1412a, KSA 79-1606 and KSA 79-2005.

Senator Wisdom moved the introduction of these bills which have been requested by the Kansas County Appraiser's Association. Senator Feliciano seconded the motion. The motion carried.

Tom Severn, Research Department, discussed tax facts with the committee and looked at state and local tax data. He compared Kansas tax facts with other states.

Tom Severn, Research Department, reviewed Proposal No. 3, Indian Tax Compacts, which directed the Special Committee on Assessment and Taxation to study and recommend appropriate codification of tax compacts negotiated by the Indian nations and the Department of Revenue. Refer to page 11 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature. Discussion was held regarding the Indian Tax Compacts with questions by the committee. It was stated that hearings were to be held in the House this afternoon on HB 2002 which was introduced from Proposal No. 3.

He reviewed Proposal No. 4, Motor Vehicle Tax, which studies the motor vehicle tax, including the question of replacing the current system with a statewide uniform vehicle fee schedule. Refer to page 15 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature.

Chris Courtwright, Research Department, reviewed Proposal No. 5, Local Sales Tax, which directed the Special Committee on Assessment and Taxation to study the local sales tax law and its utilization, including the desirability and feasibility of allowing local units to exempt certain transactions from their local tax. He stated that 129 cities and counties are using local sales tax. Refer to page 21 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature. Proposal No. 5 has been introduced as HB 2004.

Senator Langworthy announced the committee will hold a meeting on Friday, January 22, with confirmation hearings for Nancy Parrish, Secretary of Revenue, and Lawrence L. Tenopir, Board of Tax Appeals.

The meeting was adjourned at 12:00 noon.

The next meeting will be held on January 20, 1993.

## GUEST LIST

COMMITTEE: Senate  
ASSESSMENT & TAXATION

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