

Approved: Feb. 1, 1993
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:08 a.m. on January 20, 1993 in Room 519-S of the Capitol.

Members present: Senator Langworthy, Senator Tiahrt, Senator Martin, Senator Bond, Senator Corbin, 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.

Ron Smith, Kansas Bar Association, requested the introduction of a bill regarding delinquent interest and refund interest, similar to SB 339 of 1992.

Senator Bond moved the introduction of this bill. The motion was seconded by Senator Martin. The motion carried.

Chris Courtwright, Research Department, reviewed Proposal No. 1, which directed the Special Committee on Assessment and Taxation to study the policy of exempting from taxation property financed with industrial revenue bonds and administrative procedures to implement that policy, including appropriate limitations on use, effects on business location, use in other states, implications for school finance, and procedures of the State Board of Tax Appeals. Refer to page 1 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature. Senator Langworthy announced a hearing will be held on this during the first week of February.

He also reviewed Proposal No. 2, which directed the Special Committee on Assessment and Taxation to study state policy on the income taxation of government retirement benefits, including the equality or lack thereof between classes of recipients. Refer to page 9 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature.

He then reviewed Proposal No. 7, which directed the Special Committee on Assessment and Taxation to study the taxation of oil and gas production in Kansas. Refer to page 53 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature.

Tom Severn, Research Department, reviewed Proposal No. 6 which directed the Special Committee on Assessment and Taxation to study the inheritance tax, including the "pickup" tax, and proposed estate tax alternatives. Refer to page 31 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature.

He also reviewed Proposal No. 23 which directed the Special Committee on Assessment and Taxation to monitor development regarding Shawnee County District Court Order 92-CV-796, which requires the Property Valuation Division of the Department of Revenue to take a number of actions regarding property tax administration; receive compliance updates from PVD; and consider any legislative recommendations proposed by PV D, the Attorney General, or the Court. Refer to page 179 of the Report on Legislative Interim Studies to the 1993 Kansas Legislature.

The meeting adjourned at 11:55 a.m.

The next meeting will be January 21, 1993.

GUEST LIST

SENATE
COMMITTEE: ASSESSMENT & TAXATION

DATE: Jan 20, 1993

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