

Approved: March 9, 1993  
Date

MINUTES OF THE SENATE COMMITTEE ON ELECTIONS, CONGRESSIONAL & LEGISLATIVE  
APPORTIONMENT AND GOVERNMENTAL STANDARDS

The meeting was called to order by Chairperson Barbara Lawrence at 1:30 p.m. on February 18, 1993 in  
Room 529-S of the Capitol.

All members were present

Committee staff present: Dennis Hodgins, Legislative Research Department  
~~Mary Galligan, Legislative Research Department~~  
~~Raney Gilliland, Legislative Research Department~~  
Arden Ensley, Revisor of Statutes  
Pat Brunton, Committee Secretary

Conferees appearing before the committee: Carol Williams, Kansas Commission on Governmental  
Standards & Conduct  
Rogers Brazier, Department of Administration, Legal Staff  
Joe de la Torre, Office of Secretary of State

Others attending: See attached list

Hearings were opened on **SB 61**--Governmental ethics; state officer or employee providing service for private  
compensation which could have been performed by office.

Carol Williams, Kansas Commission on Governmental Standards & Conduct, testified before the committee  
in favor of **SB 61**. Ms. Williams stated this legislation would prohibit a state officer or employee from  
charging or accepting compensation directly or indirectly from any person for the performance of services  
which could have been performed in their official capacity as a state officer or employee. (Attachment 1)

Senator Brady brought an example before the committee that had occurred in his district which gives reason  
for this legislation. He supports **SB 61**.

After much discussion, **SB 61** will be continued at a later date.

Hearings were opened on **SB 274**--Ballot forms for constitutional amendments.

Rogers Brazier, Department of Administration, Legal Staff, appeared before the committee testifying in  
support of **SB 274**. He stated that for purposes of voter convenience it is proposed that this order of  
placement on the ballot be reversed so that the statement of intent or purpose would precede the body of the  
proposed constitutional amendment. (Attachment 2)

Joe de la Torre, Office of Secretary of State, testified before the committee in favor of **SB 274**.

Senator Bond made a motion to pass **SB 274** and put on consent calendar. Senator Ranson seconded.  
Motion carried.

The meeting adjourned at 2:12 p.m.

The next meeting is scheduled for February 23, 1993.

## GUEST LIST

## SENATE ELECTIONS COMMITTEE

DATE February 18, 1993(PLEASE PRINT)  
NAME AND ADDRESS

ORGANIZATION

*J. P. DeLaTorre*  
*TOM DAY* *Topeka*

*SOS**KCC*

*Gary Reser* *Topeka*

*Governor*

*Michael Wolf* *"*

*CC/KS*

*Rebecca Bossemeyer* *"*

*SOS*

*Fred Winger*

*Governor office*

*Roxas Brazier* *Topeka*

*ADA-Legal*

*Laura Boggan*

*Sen. Karr's office*

*George Winger*

*Gov office*

*Janet Williams*

*GSC*

*Carl Williams*

*KCOOSC*



## KANSAS COMMISSION ON GOVERNMENTAL STANDARDS AND CONDUCT

### Testimony before Senate Elections, Congressional and Legislative

#### Apportionment and Governmental Standards on Senate Bill 61

By Carol Williams, Kansas Commission on Governmental Standards & Conduct

Senate Bill 61 which is before you this afternoon would amend a provision of the state conflict of interest statutes, K.S.A. 46-235. This amendment is a recommendation made by the Kansas Commission on Governmental Standards and Conduct in its 1992 Annual Report and Recommendations.

Under current law, a state employee who provides services to the public free of charge, or at a reduced rate in his or her official capacity, can contract with a person to perform these same services on the state employee's personal time. The state employee can charge a fee for this service contending that the service can be provided to the individual sooner than if performed during official state time. In actuality, the state employee is receiving fees for his or her own time spent providing services which could be provided on state time free or at a reduced rate.

The amendment to this provision is found on lines 24-28. The amendment would prohibit a state officer or employee from charging or accepting compensation directly or indirectly from any person for the performance of services which could have been performed in their official capacity as a state officer or employee.

The Commission urges your support of Senate Bill 61.

SENATE ELECTIONS  
2-18-93  
ATTACHMENT 1

STATE OF KANSAS



Joan Finney, Governor

DEPARTMENT OF ADMINISTRATION

LEGAL SECTION

107 Landon State Office Building

900 Jackson

Topeka, Kansas 66612-1214

(913) 296-6000

FAX #(913) 296-0043

TESTIMONY OF ROGERS L. BRAZIER, JR., STAFF ATTORNEY  
DEPARTMENT OF ADMINISTRATION, LEGAL SECTION

SB 274 - Relating to ballot forms for constitutional amendments.

Senate Elections, Congressional and Legislative  
Apportionment and Governmental Standards Committee

February 18, 1993, 1:30 p.m.

Pursuant to K.S.A. 25-605, as amended by L. 1992, ch. 291, § 2, when submitted to the voters the entirety of a proposed constitutional amendment is set forth on either a separate ballot or the official general ballot. Under the current statute the prescribed statement of intent or purpose of the proposed constitutional amendment, with explanation of the effect of voting for or against the proposed amendment, follows the proposed constitutional amendment itself. The effect is somewhat akin to a newspaper headline following the story.

For purposes of voter convenience it is proposed that this order of placement on the ballot be reversed so that the statement of intent or purpose would precede the body of the proposed constitutional amendment. It is believed that such reversal of placement on the ballot would assist voters in identifying more easily the nature of the proposed amendment itself, especially those of a more technical nature.

Currently, the Secretary of State places the statement of intent or purpose before the body of the proposed constitutional amendment when publishing newspaper notice of such proposed amendment pursuant to K.S.A. 64-103 (see attached example).

I appreciate your favorable consideration of SB 274.

RLB:jb  
6149L  
attachment

SENATE ELECTIONS  
2-18-93  
ATTACHMENT 2

ployee thereof nor does this amendment authorize a court to set aside or

any criminal case."

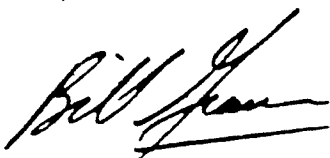
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# PUBLIC NOTICE: Constitutional Amendment

Question Number One

The following proposition to amend the constitution of the state of Kansas, with explanatory statement, has been adopted by the legislature and will be submitted to the voters of Kansas for their approval or rejection at the general election November 3, 1992. Text in italic type has been added by the legislature; text in strikethrough type has been removed by the legislature. I, Bill Graves, Secretary of State, certify that this proposition to amend the constitution of Kansas has been adopted by the legislature.



Bill Graves, Secretary of State

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to the taxation of property.

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

**"Explanatory Statement.** This amendment would revise the current property tax system providing for the classification and assessment of all property subject to taxation at different percentages of value.

"A vote for the proposition would, as of January 1, 1993, continue the requirement that different classes of property are to be assessed for property tax purposes at different percentages of value. However, three new subclassifications of real property would be established, namely: (1) Real property owned and operated by certain not-for-profit organizations the assessment rate for which would be decreased from 30% to 12%; (2) public utility real property the assessment rate for which would be increased from 30% to 33%, except that railroad real property would be assessed at the federally mandated rate; (3) real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use the assessment rate for which would be decreased from 30% to 25%. Also, the assessment rate for residential property would be decreased from 12% to 11 1/2%. With respect to personal property, the assessment rate for public utility personal property including inventories would be increased from 30% to 33%, except that railroad personal property including inventories would be assessed at the federally mandated rate. Also, the assessment rate for oil leaseholds having an average daily production of five barrels or less and natural gas leasehold interests the average daily production from which is 100 mcf or less, would be decreased from 30% to 25%. Also, the assessment rate

for commercial and industrial machinery and equipment would be increased from 20% to 25%. Also, the legislature would be provided authority to separately classify and tax recreational vehicles.

"A vote against the proposition would continue the current system of property taxation."

**"§ 1. (a) System of taxation; classification; exemption.** The provisions of this subsection (a) shall govern the assessment and taxation of property until the provisions of subsection (b) of this section are implemented and become effective, whereupon subsection (a) shall expire. The legislature shall provide for a uniform and equal rate of assessment and taxation, except that the legislature may provide for the classification and the taxation uniformly as to class of motor vehicles, mineral products, money, mortgages, notes and other evidence of debt or may exempt any of such classes of property from property taxation and impose taxes upon another basis in lieu thereof. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

**"(b) System of taxation; classification; exemption.** (1) The provisions of this subsection (b) shall govern the assessment and taxation of property on and after January 1, 1993, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection (b) shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

"Class 1 shall consist of real property. Real property shall be further classified into four-seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

**"(A) (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located.**.....12% 11 1/2 %

**"(A) (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution.**.....30%

**"(EX) (3) Vacant lots.**.....12%

**"(4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law.**.....12%

**"(5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed.**.....33%

**"(6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.**.....25%

**"(7) All other urban and rural real property not otherwise specifically subclassified.**.....30%

"Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

**"(1) Mobile homes used for residential purposes.**.....12% 11 1/2 %

**"(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%.**.....30%

**"(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.**.....30% 33%

**"(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.**.....30%

**"(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.**.....20% 25%

**"(6) All other tangible personal property not otherwise specifically classified.**.....30%

**"(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, warehouse and manufacturing inventories and livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.**

State of Kansas  
Official General  
Constitutional Amendment Ballot  
County of \_\_\_\_\_

**Notice**

If you tear, deface or make a mistake and wrongfully mark any ballot, you must return it to the election board and receive a new ballot or set of ballots.

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**QUESTION NUMBER ONE**

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To vote in favor of any question submitted upon this ballot, make a cross or check mark in the square to the left of the word "Yes"; to vote against it, make a cross or check mark in the square to the left of the word "No."

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Shall the following be adopted?

Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

**§1. System of taxation; classification; exemption.** (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 1993, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located ..... 11 1/2%
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution ..... 30%
- (3) Vacant lots ..... 12%
- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law ..... 12%
- (5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed ..... 33%

- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use ..... 25%
- (7) All other urban and rural real property not otherwise specifically subclassified ..... 30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Mobile homes used for residential purposes.....11 1/2%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25% .....30%
- (3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%
- (4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985 .....30%
- (5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%
- (6) All other tangible personal property not otherwise specifically classified .....30%

(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

**Explanatory statement.** This amendment would revise the current property tax system providing for the classification and assessment of all property subject to taxation at different percentages of value.

A vote for the proposition would, as of January 1, 1993, continue the requirement that different classes of property are to be assessed for property tax purposes at different percentages of value. However, three new subclassifications of real property would be established, namely: (1) Real property owned and operated by certain not-for-profit organizations the assessment rate for which would be decreased from 30% to 12%; (2) public utility real property the assessment rate for which would be increased from 30% to 33%, except that railroad real property would be assessed at the federally mandated rate; and (3) real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use the assessment rate for which would be decreased from 30% to 25%. Also, the assessment rate for residential property would be decreased from 12% to 11 1/2%. With respect to personal property, the assessment rate for public utility personal property including inventories would be increased from 30% to 33%, except that railroad personal property including inventories would be assessed at the federally mandated rate. Also, the assessment rate for oil leaseholds having an average daily production of five barrels or less and natural gas leasehold interests the average daily produc-

tion from which is 100 mcf or less, would be decreased from 30% to 25%. Also, the assessment rate for commercial and industrial machinery and equipment would be increased from 20% to 25%. Also, the legislature would be provided authority to separately classify and tax recreational vehicles.

A vote against the proposition would continue the current system of property taxation.

☐ YES

☐ NO