

Approved: 4/7/94
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Keith Roe at 1:30 p.m. on March 24, 1994 in Room 519-S of the Capitol.

All members were present except: Representative Larkin, excused
Representative Shriver, excused

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

Conferees appearing before the committee: none

Others attending: See attached list

Chairperson Roe directed the Committee to turn to HB 2802.

HB 2802 - sales tax exemption for fees to participate in youth sports.

A motion was made by Representative Glasscock, seconded by Representative Brown, to make a technical amendment to HB 2802 on page 3 subsection (m) so that it doesn't conflict with the Wichita bowling bill. The motion carried.

A motion was made by Representative Wilk, seconded by Representative Adkins, to pass HB 2802 favorable as amended. The motion carried.

The Chair directed the Committee to turn to SB 460.

SB 460 - countywide retailer's sales tax for solid waste facility construction, alteration, and operation.

A motion was made by Representative Mollenkamp, seconded by Representative Glasscock to amend SB 460 to limit the additional sales tax in this bill to the sixteen counties shown on (Attachment 1). The motion failed.

A motion was made by Representative Mollenkamp, seconded by Representative Glasscock, to amend SB 460 to the effective date being publication in the Kansas Register. The motion carried.

A motion was made by Representative Lowther, seconded by Representative Glasscock, to amend SB 460 on page 3, line 21 to add an option of .125% sales tax. The motion carried.

A motion was made by Representative Wilk, seconded by Representative Glasscock, to amend SB 460 that if a county already has a 1 cent sales tax, the additional sales tax in this legislation cannot be used. The motion failed with a count of 7 ayes and 10 nays.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on March 24, 1994.

A motion was made by Representative McKinney, seconded by Representative Krehbiel, to amend the provisions of HB 2796 into the provisions of SB 460.

A substitute motion was made by Representative Lowther, seconded by Representative Wagnon, to pass SB 460 as amended favorably. The motion carried.

The meeting adjourned at 1:57 p.m.

DATE 3/24/84

REPRESENTING

[illegible]

1 paragraph (5) of subsection (b) of K.S.A. 68-2314, and amendments
2 thereto, to the electors at an election called and held thereon. Such
3 election shall be called and held in the manner provided by the
4 general bond law. The tax imposed pursuant to this paragraph shall
5 expire upon the payment of all costs authorized pursuant to this
6 paragraph in the financing of such highway projects. Nothing in this
7 paragraph shall be construed to allow the rate of tax imposed by
8 Finney or Ford county pursuant to this paragraph to exceed the
9 maximum rate prescribed in K.S.A. 12-189, and amendments
10 thereto. If any funds remain upon the payment of all costs authorized
11 pursuant to this paragraph in the financing of such highway projects
12 in Finney county, the state treasurer shall remit such funds to the
13 treasurer of Finney county and upon receipt of such moneys shall
14 be deposited to the credit of the county road and bridge fund. If
15 any funds remain upon the payment of all costs authorized pursuant
16 to this paragraph in the financing of such highway projects in Ford
17 county, the state treasurer shall remit such funds to the treasurer
18 of Ford county and upon receipt of such moneys shall be deposited
19 to the credit of the county road and bridge fund.

20 (5) The board of county commissioners of any county may submit
21 the question of imposing a retailers' sales tax at the rate of .25%,
22 .5%, .75% or 1% and pledging the revenue received therefrom for
23 the purpose of financing the provision of health care services, as
24 enumerated in the question, to the electors at an election call and
25 held thereon. Whenever any county imposes a tax pursuant to this
26 paragraph, any tax imposed pursuant to paragraph (2) of subsection
27 (a) by any city located in such county shall expire upon the effective
28 date of the imposition of the countywide tax, and thereafter the state
29 treasurer shall remit to each such city that portion of the countywide
30 tax revenue collected by retailers within such city as certified by
31 the director of taxation. The tax imposed pursuant to this paragraph
32 shall be deemed to be in addition to the rate limitations prescribed
33 in K.S.A. 12-189, and amendments thereto. As used in this para-
34 graph, health care services shall include but not be limited to the
35 following: Local health departments, city or county hospitals, city or
36 county nursing homes, preventive health care services including im-
37 munizations, prenatal care and the postponement of entry into nurs-
38 ing homes by home care services, mental health services, indigent
39 health care, physician or health care worker recruitment, health
40 education, emergency medical services, rural health clinics, inte-
41 gration of health care services, home health services and rural health
42 networks.

43 (6) The board of county commissioners of any county may submit

Allen, Cheyenne, Decator, Gove, Graham, Logan
Norton, Phillips, Rawlins, Rooks, Sheridan,
Sherman, Smith, Thomas, Trego or Wallace

3/24/94
House Repatriation Cmte
Attachment 1

1 (5) of subsection (b) of K.S.A. 12-187, and amendments thereto, shall
2 be remitted to and shall be retained by the county and expended
3 only for the purpose for which the revenue received from the tax
4 was pledged.

5 (e) All revenue apportioned to the several cities of the county
6 shall be paid to the respective treasurers thereof and deposited in
7 the general fund of the city. Whenever the territory of any city is
8 located in two or more counties and any one or more of such counties
9 do not levy a countywide retailers' sales tax, or whenever such
10 counties do not levy countywide retailers' sales taxes at a uniform
11 rate, the revenue received by such city from the proceeds of the
12 countywide retailers' sales tax, as an alternative to depositing the
13 same in the general fund, may be used for the purpose of reducing
14 the tax levies of such city upon the taxable tangible property located
15 within the county levying such countywide retailers' sales tax.

16 (f) Prior to March 1 of each year, the secretary of revenue shall
17 advise each county treasurer of the revenue collected in such county
18 from the state retailers' sales tax for the preceding calendar year.

19 (g) Prior to December 31 of each year, the clerk of every county
20 imposing a countywide retailers' sales tax shall provide such infor-
21 mation deemed necessary by the secretary of revenue to apportion
22 and remit revenue to the counties and cities pursuant to this section.

23 (h) As an alternative and in lieu of the apportionment formula
24 provided in subsection (a) and if the same is approved by the elec-
25 torate, all revenue received by the Montgomery county treasurer
26 from a countywide retailers' sales tax imposed at the rate of 1% after
27 the effective date of this act shall be apportioned among the county
28 and each city located in such county, first to the county that portion
29 of the revenue equal to the proportion that the population of the
30 county residing in the unincorporated area of the county bears to
31 the total population of the county, and second to the cities in the
32 proportion that the population of each city bears to the total pop-
33 ulation of the county. The provisions of this subsection shall only
34 apply for the five-year period of time next following the date upon
35 which it is authorized.

36 Sec. 4. K.S.A. 1993 Supp. 12-187, 12-189 and 12-192 are hereby
37 repealed.

38 Sec. 5. This act shall take effect and be in force from and after
39 its publication in the [statute book]

Kansas register