

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	6/14	6/15	6/19	6/20	7/11	7/12	7/13	7/18	7/19	7/20	7/25	7/27	7/28	7/31	8/2	8/3	8/7	8/8	8/9	8/10	8/11	8/15	8/16	8/17	8/18	8/22	8/23	8/24	8/25	8/31
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																														

* Representative Rock was replaced by Representative Shriver 3/1/94

1994

E - Excused
A - Absent
Blank - Present

REPRESENTATIVE

ATTENDANCE RECORD

[illegible]

* Representative Rock was replaced by Representative Shriver 3/1/94

COMMITTEE ACTION INDEX

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUS/ ACTION</u>
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

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

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.		

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.		

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	

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.		

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 REREFERRED 1/25/94

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

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.		

SB 768 Senate Substitute for SB 768 3/22/94
Enterprise zone tax refunds.

SB 805 Sales tax, exempting all-terrain
vehicles.

SB 848 Economic development initiative
local sales tax.

All bills currently in Committee were briefly reviewed 6/14/93
by staff. See (Attachment 6) on 6/14/93.

HB 2710 Library boards; election of members 3/17/94
(In Local Gov't Cmte)
Assessed valuation by county - 1992 data. 6/15/93

Competitiveness of Kansas tax structure; 1989 Gross 6/15 &
State Product; property tax exemptions and abatements. 9/9/93

Excise tax on rental car transactions. 6/14 &
9/10/93

Gaming Revenue Fund revenue flow into EDIF, and 6/15/93
EDIF expenditures.

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