

Approved: February 25, 1994  
Date

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

The meeting was called to order by Chairperson Audrey Langworthy at 11:10 a.m. on February 24, 1994 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: None

Others attending: See attached list

### APPROVAL OF MINUTES

**Senator Sallee moved to approve the minutes of February 23, 1994. The motion was seconded by Senator Martin. The motion carried.**

Chairman Langworthy announced to the committee those bills to be sent to Ways and Means.

**SB 484--Taxation of certain retirement annuities and benefits**

**SB 756--Board of Tax Appeals Procedures**

**SB 771--County appraiser can't increase value of real estate if berm or containment area is required by state or federal agency**

**SB 811--Refundable income tax credit for military retired**

**SB 812--Income tax refunds for military personnel**

Chairman Langworthy also announced to the committee that a subcommittee composed of Senators Langworthy, Tiahrt, Bond, Martin and Lee would meet on **SB 623--Governmental employee retirement benefit income tax exemption repealed.**

### **SB 459--PROPERTY TAX ACCUMULATED INTEREST AMNESTY PROGRAM**

Senator Wisdom proposed some amendments to **SB 459**--on page 1, line 14, strike the word "any" and insert "Wyandotte" and on page 2, line 1, after the word county strike "shall" and insert "may" and also on page 2, line 2, after the word "tax", strike all of the sentence to the period.

**Senator Wisdom moved the approval of the amendments. The motion was seconded by Senator Bond. The motion carried.**

**Senator Wisdom moved to pass SB 459 favorably as amended. The motion was seconded by Senator Lee. The motion carried.**

### **SB 620--REFUNDS OF PROTESTED PROPERTY TAX; INTEREST; ATTORNEY FEES AND COURT COSTS.**

Senator Sallee proposed an amendment to **SB 620**--on page 4, line 1, before the period by inserting "if it is shown that the valuation or assessment protested is without a reasonable basis in law or fact".

There was discussion by the committee the words "reasonable basis" and if they should be defined. Don Hayward, Revisor, said this is standard language used throughout the statutes and it comes from the

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:10 a.m. on February 24, 1994.

Taxpayers Bill of Rights. There were also questions about who was going to pay and Senator Sallee said it would be the county who would pay because that is where the error was first made.

Senator Sallee moved to approve the amendment. The motion was seconded by Senator Corbin. The motion carried.

Senator Sallee moved to pass SB 620 favorably as amended. The motion was seconded by Senator Tiahrt. The motion carried.

### SB 698--NEIGHBORHOOD AND CENTRAL CITY DEVELOPMENT

Chairman Langworthy asked the committee what they wished to do on SB 698. The committee felt the bill needs more work and more study. It is a good concept but needs to be fine tuned.

Senator Martin moved to recommend SB 698 for interim study. The motion was seconded by Senator Lee. The motion carried.

Chairman Langworthy announced she had received word that SB 230 which has been in a conference committee just passed the House by 118-3.

The meeting adjourned at 11:40 a.m.

The next meeting is scheduled for Friday, February 25, 1994.

DATE: February 24, 1954

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