

Approved: March 8, 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 March 7, 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: John Michael Hale, Attorney, Department of Revenue  
Representative Gary Haulmark  
Jim Conant, Alcoholic Beverage Control Division  
Kyle Smith, Kansas Peace Officers Association  
J.D. Mauck, Shawnee County Sheriff's Drug Unit

Others attending: See attached list

### APPROVAL OF MINUTES

**Senator Bond moved to approve the minutes of February 25, 1994. The motion was seconded by Senator Tiahrt. The motion carried.**

### **HB 2749--INCOME TAX WARRANTS**

John Michael Hale, Attorney, Department of Revenue, appeared in support of **HB 2749**. (Attachment 1) This bill was requested by the Department of Revenue. He said the bill would allow sheriffs an additional 30 days to collect delinquent income taxes and associated costs through the tax warrant process. The change from 60 to 90 days would conform the income tax warrant procedures with other tax warrant procedures. The bill would enable the state and local units of government to save time and money by using one tax warrant for multiple debts. It would also allow the sheriffs to go out only once to serve the warrants rather than going out multiple times.

The hearing was closed on **HB 2749**.

### **HB 2613--DRUG TAX ENFORCEMENT AND ADMINISTRATION**

Representative Gary Haulmark, who introduced the bill, spoke of the changes made in the distribution formula of taxes collected on illegal drugs. (Attachment 2) This bill would change the law enforcement portion to 75 percent with 25 percent going to the state. The monies from this tax could be a benefit for the police or sheriff's departments. The other changes in the bill are technical and would clarify legislative intent along with current practices of the Alcoholic Beverage Control Division. It would make the process work more smoothly.

Jim Conant, Alcoholic Beverage Control Division, appeared in support of **HB 2613**. (Attachment 3) He said although the Department of Revenue has not taken a position on the change in the distribution formula, the remainder of the bill would significantly improve the Departments' ability to effectively enforce and collect the tax on illegal drugs. It does not, however, give the Department any more or less authority in enforcing the drug tax, but it would make current law clearer.

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:10 a.m. on March 7, 1994.

Mr. Conant proceeded through the bill to explain its contents to the committee. There were a number of questions from the committee. Mr. Conant referred some of the questions to Mr. Phil Wilks, attorney for ABC. A question from the committee concerned a supreme court decision regarding due process in the drug tax enforcement. Mr. Wilks stated there had been two Kansas challenges to this drug tax enforcement and both of them had been upheld by the Supreme Court. There were also questions about liens on property seized in the enforcement process. He said the lien always has priority. He also said in some cases the Department alcoholic beverage control agents are used rather than the sheriff.

Kyle Smith, Kansas Peace Officers Association, spoke in support of the **HB 2613**. (Attachment 4) He said it would be a very effective tool. It is designed to clarify and resolve some conflicts and problems and enhance the use of the drug tax stamp statutes. He said this bill allows them to go after the fundamental motivation for drug violations which is money. By changing the percentage from 50 percent to 75 percent it may be a financial incentive for law enforcement agencies to detect hidden assets which might allow the drug dealer to continue dealing in narcotics. He gave an example of how the Drug Tax Stamp statutes allowed seizure of assets which otherwise may not have been accomplished. He urged passage of **HB 2613**. In answer to a question about a recent court decision in another state, Mr. Smith said the state was Maryland. He will get a copy of the decision for the staff.

J. D. Mauck, Shawnee County Sheriff's Drug Unit, appeared in place of Detective Scott J. Holladay. He said the Shawnee County Sheriff's Department supports **HB 2613**. (Attachment 5) He said the Drug Tax law in its current form has provided their agency with the revenues to purchase much needed equipment. Federal grant monies are in decline and the increase from 50 percent to 75 percent of the share of Drug Tax collections would provide even greater benefits.

### **HB 2749--INCOME TAX WARRANTS**

**Senator Bond moved to pass HB 2749 favorably and it be placed on the consent calendar. The motion was seconded by Senator Martin. The motion carried.**

The meeting adjourned at 12:10 p.m.

The next meeting is scheduled for Tuesday, March 8, 1994.

DATE: March 7, 1994

[illegible]



KANSAS DEPARTMENT OF REVENUE  
Division of Collections - Legal Bureau

Robert B. Docking State Office Building  
P.O. Box 12007  
Topeka, Kansas 66612-2007  
Phone: (913) 296-6124  
Fax: (913) 296-1279

TESTIMONY OF KANSAS DEPARTMENT OF REVENUE  
IN SUPPORT OF HOUSE BILL 2749

TO: Senate Committee on Assessment and Taxation  
FROM: John Michael Hale, Kansas Department of Revenue  
DATE: March 7, 1994  
RE: House Bill 2749

BRIEF OF BILL:

Amends the income tax statutes to read like the other tax statutes under the administration of the Department of Revenue. This will allow the department to use the same criteria in issuing a tax warrant for unpaid Kansas taxes.

AMENDMENTS CONTAINED IN HOUSE BILL 2749:

Modifies the terms of sheriff execution from 60 days to 90 days. Allows the sheriff an additional thirty days in which to collect Kansas taxes through the warrant process. Amendment will allow the department to use one tax warrant for multiple debts. This will save the department and local units of government time, paper and other related expenses.

Should any committee member need additional information or clarification please contact Michael Hale at 296-6124.

*Senate Assess. & Tax.  
March 7, 1994  
attach 1-1*

**GARY HAULMARK**

REPRESENTATIVE, 30TH DISTRICT  
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TOPEKA

HOUSE OF  
REPRESENTATIVES

## COMMITTEE ASSIGNMENTS

VICE CHAIR: ECONOMIC DEVELOPMENT  
MEMBER: TRANSPORTATION  
RULES & JOURNAL  
JOINT COMMITTEE ON ECONOMIC DEVELOPMENT

**Testimony in Support of HB 2613**

Madam Chair and Members of the Committee, thank you for the opportunity to testify today in favor of HB 2613. My remarks will be brief as there are quite a few people here to speak for the bill and the gentlemen from the Alcoholic Beverage Control Division will be able to answer your technical questions much better than I can.

The only substantial change in this bill is the distribution formula of taxes collected on illegal drugs. Currently 50% of the money comes to the state and 50% goes to the local law enforcement agency that made the bust. This bill would change the law enforcement portion to 75%. It is my hope that by allowing the local entities to keep more of the proceeds from the tax, they will have more incentive to use the tax. Also, this will be more incentive to work with the ABC and go through the paperwork. The monies from this tax could be a huge benefit for many of our police or sheriff's departments. We are dealing with many different anti-crime measures this session, this bill would be an inexpensive way to get more dollars to those fighting crime on the front lines.

The other issues are technical in nature and would clarify legislative intent along with current ABC practice. The bill would not give the Department of Revenue any more authority in enforcing the drug tax, but would make the process work more smoothly.

I would be glad to stand for any questions.

*Senate Users + Tax*  
*March 7, 1994*  
*attach 2-1*

Date: Fri 12-31-93

[ ] Topeka Capital Journal  
 [ ] Wichita Eagle  
☒ Kansas City Star

[ ] Hutchinson News  
 [ ] Johnson County Sun  
 [ ] Kansas City Kansan

[ ] Olathe Daily News  
 [ ] Parsons Sun  
 [ ] Pittsburg Morning Sun

# Tax on illegal drugs fattens Kansas coffers

**More than \$900,000** has been collected since July 1992 from dealers who didn't affix stamps.

By TONY RIZZO  
 Staff Writer

Attention, Kansas drug dealers: Have you paid the state tax on your pot, coke or acid? Did you even know there was a tax on illegal drugs?

Well, there is. And in 1993 state officials and prosecutors made their most concerted effort yet to enforce the 6-year-old tax.

It paid off big in more than \$500,000 in tax, penalty and interest collected in the fiscal year ending in June from people arrested for dealing drugs, according to Department of Revenue figures.

And just since July 1, an additional \$400,000 has been collected.

"Our collections are going up because we're getting more referrals from local law-enforcement agencies," said Dean Reynoldson, manager of the criminal fraud unit responsible for enforcing the tax.

Not only does the law allow revenue officials to collect the tax with interest, but criminal penalties of up to five years in prison and a fine up to \$10,000 for not paying can be imposed.

"Failing to pay the tax on drugs is a crime right along with

selling it and possessing it," said Assistant District Attorney Sara Welch, who heads Johnson County's drug prosecution unit.

The law went into effect in 1987 and requires dealers to purchase stamps from the Kansas Department of Revenue and affix them directly to their illegal contraband.

The incentive for the drug tax stamp program is twofold, Reynoldson said.

"The biggest reason is an attempt to remove the profit motive from the business of dealing drugs," he said. "It's also a way for local law-enforcement agencies to obtain additional resources."

In 1991, the Kansas Supreme Court upheld the law, ruling that it was constitutional.

The stamps are valid for three months and may be purchased anonymously, but few people other than stamp collectors have bought them.

Reynoldson said his unit has seen only one case where the stamps were attached to a drug dealer's marijuana. In that case, the dealer didn't have enough stamps and the ones he did have were expired, Reynoldson said.

The law defines dealers as persons possessing more than 28 grams of marijuana, more than 1 gram of substances such as cocaine or methamphetamine; or 10 or more dosage units of drugs such as LSD that are not sold by weight.

The tax rate is \$3.50 for a gram of marijuana; \$200 for a gram of cocaine, heroin or methamphetamine; and \$2,000 for each 50 dosage units of drugs such as LSD.

There also is a tax on marijuana plants at the rate of 40 cents for each gram of wet domestic plant and 90 cents for each gram of dry domestic plant.

For prosecutors, it is a crime that can be simply proved in court, Welch said.

All that has to be shown is that the drug in question exceeds the legal amount and that no tax stamp was attached to it when police seized it, she said.

It provides prosecutors an alternative charge more serious than a misdemeanor in some cases when there is not enough evidence to prove the felony charge of possession with intent to sell.

"It is a viable alternative that more adequately reflects the seriousness of the suspect's activity," Welch said.

The law was amended in 1991 so revenue derived from the tax would be split equally between the state treasury and the local law-enforcement agencies that investigated the specific case.

That has helped fuel the increase in the amount of money collected, Reynoldson said.

The first year the law was in effect — from July 1, 1987, to June 30, 1988 — only \$2,457 in tax revenue was collected.

In 1990, when a criminal fraud unit was formed, \$55,035 was collected. The unit is part of the Alcoholic Beverage Control Division of the Kansas Department of Revenue.

\* In 1991, when the law was amended to funnel 50 percent of the money back to local law-enforcement agencies, the collections shot up to \$229,604.

The fiscal year that ended June 30, 1993, brought in \$536,836.

Part of the reason for the increase is that his agency is concentrating on larger cases, Reynoldson said.

For example, this summer the Kansas Bureau of Investigation arrested a dealer who had a large amount of methamphetamines as



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Date: Feb 12-31-93

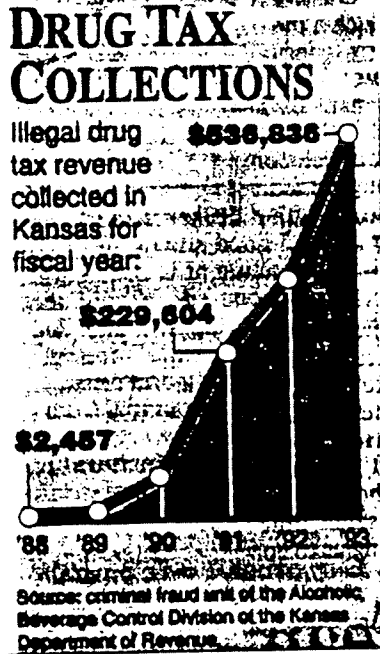
- ☐ Topeka Capital Journal
- ☐ Wichita Eagle
- ☒ Kansas City Star
- ☐ Emporia Gazette
- ☐ Garden City Telegram
- ☐ Hays Daily News

- ☐ Hutchinson News
- ☐ Johnson County Sun

- ☐ Olathe Daily News
- ☐ Parsons Sun

"Failing to pay the tax on drugs is a crime right along with selling it and possessing it."

Assistant District Attorney Sara Welch



DAVE EAMES/ The Star

well as cocaine and marijuana in rural eastern Kansas. Reynoldson's office determined that the dealer owed \$285,600. To collect the tax, the state seized a \$38,000 bank account as well as several vehicles, antique furniture and jewelry.

The average case deals with taxes assessed at \$20,000 to \$40,000, Reynoldson said.

He said a survey of the 27 states that tax illegal drugs in one way or another shows that Kansas is near the top in collecting money.

Missouri does not have a tax stamp program.

North Carolina has the top program, Reynoldson said. It has 13 officers devoted full-time to its drug tax program. Kansas, by contrast, has five officers, but they have other duties besides drug tax collection, he said.

STATE OF KANSAS

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Department of Revenue  
Division of Alcoholic Beverage Control

MEMORANDUM

**TO:** The Honorable Audrey Langworthy, Chairperson  
Senate Committee on Assessment & Taxation

**FROM:** Jim Conant, Chief Administrative Officer  
Alcoholic Beverage Control Division

**DATE:** March 7, 1994

**SUBJECT:** House Bill 2613

Thank you for the opportunity to appear before the committee today in support of House Bill 2613. Although the Department has not taken a position on the change in distribution formula proposed in Section 2, previous experience with the drug tax laws indicates that the remainder of the bill would significantly improve our ability to effectively enforce and collect the tax on illegal drugs.

Before I elaborate on our support for the bill, I'd like to give you a brief background on the Department's organizational structure as it relates to enforcement of the tax on illegal drugs. Because enforcement of the drug tax is largely dependent on coordination with the law enforcement community, the Director of Taxation assigned the enforcement function to the Department's Criminal Fraud Unit. The Criminal Fraud Unit is housed organizationally within the Alcoholic Beverage Control Division which serves as the law enforcement arm of the Department. In addition to enforcement of the tax on illegal drugs, the Criminal Fraud Unit also investigates illegal activity associated with the various taxes administered by the Department.

The Department of Revenue supports the bill because its passage would clarify legislative intent with regard to several collection-oriented issues. The bill would not give the Department any more or any less authority in enforcing the drug tax, but it would make current law more clear.

Specifically, Section 1 of the bill would clarify the "jeopardy" nature of drug tax assessments. The term "jeopardy assessment" is not currently defined anywhere in chapter 79. It is understood that the purpose of a jeopardy assessment is to allow immediate collection of an assessment in situations where the taxpayer is

*Senate Assess & Tax  
March 7, 1994  
attach 3-1*



likely to hide or remove from the state his/her assets in order to avoid payment of the assessment. The language in subsection (a) would clarify that the Department may collect the tax immediately because of the nature of the commodity being taxed without the Director of Taxation having to make a decision for each assessment as with other taxes.

K.S.A. 79-3235, which contains tax warrant language, provides for a 60-day waiting period after an income tax assessment is made before a tax warrant may be issued and executed upon. This has caused confusion among some attorneys of drug dealers, who incorrectly believe this waiting period may apply to collection of the drug tax. Subsection (a) of Section 1 would clarify this by referring to a new tax warrant statute (New Section 3) written specifically for the drug tax rather than referring generally to article 32. Subsection (a) would also make the issuance of a tax assessment discretionary, allowing the Department to concentrate its limited resources on higher quality cases.

Subsection (b) of Section 1 would codify the Department's policy of not selling seized property until the drug dealer loses at the Department level of the appeal process. This policy was adopted because of the importance of protecting the drug dealer's rights and to guard the collection procedures from "due process" challenges.

The new language in subsection (d) is designed to stop drug dealers from using plea bargains in their criminal cases to control the assessments made by the Department. It is intended to prevent another case like Dickerson vs. Director of Tax, where the Kansas Supreme Court ruled last November that the Department was bound by a plea bargain in the criminal case which specified a quantity of drugs substantially less than the quantity actually possessed, and then specified an amount of drug tax to be paid. Since Dickerson, we have had several drug dealers assert that the Department cannot assess on a quantity of drugs greater than the amount established in their plea agreement. We have also had drug dealers assert that we cannot impose the 100% penalty for not having drug tax stamps affixed to the drugs in cases where the associated criminal charge was dismissed as a result of a plea bargain. Drug dealers have even taken the position that we cannot assess the tax at all in cases where the plea agreement resulted in the charge of actual possession being reduced to conspiracy or attempt to possess. This subsection is not intended to limit the application of basic legal principles that are protected by the constitution or solely within the providence of the courts, such as due process requirements and the suppression of illegally obtained evidence.

As stated previously, the Department has no position on changing the distribution of drug tax collections in Section 2. This section would shift the state/local split of drug tax collections from the current 50% to the state general fund and 50% to the local law enforcement agency which conducted the drug investigation to 25% to the state general fund and 75% to the state or local law enforcement agency involved. The section would allow distribution to state agencies which participate in drug investigations such as the Kansas Bureau of Investigation and the

Kansas Highway Patrol. For your information, collection figures since the drug tax law took effect July 1, 1987 are:

FY 1988	\$2,457
FY 1989	\$5,318
FY 1990	\$55,035
FY 1991	\$229,604
FY 1992	\$332,006
FY 1993	\$536,836
FY 1994 to date*	\$449,995
*6 months	

FY 1993 collections were the second highest of any state in nation. There are 19 states that currently have a drug tax stamp system while 5 others have a special excise tax on the sale of illegal drugs.

If the distribution formula is changed to provide for 75% going to law enforcement agencies, the Department is projecting an increase in collections by approximately \$100,000 **at the current level of investigative resources**. This basic increase in collections would result from an improvement in the quality of cases that would arise from increased referrals to the Department of Revenue by law enforcement agencies. The rise in the number of referrals would give the Department more cases to select from for collection enforcement action.

In order to maintain an acceptable level of responsiveness to law enforcement agencies, the Department would request 2 Liquor Control Investigator (LCI) II positions in conjunction with the bill. These additional positions would increase collections by an estimated \$150,000 per position.

#### **Fiscal Impact with 2 LCI II positions**

	<u>Total Collections</u>	<u>Amount to Law Enf. Agencies</u>	<u>Amount to State General Fund</u>
FY 1993	\$543,577	\$271,788	\$271,788
FY 1994 Projected	\$700,000	\$350,000	\$350,000
FY 1995 Projected	\$1,260,000	\$945,000	\$315,000

#### **Fiscal Impact without 2 LCI II positions**

	<u>Total Collections</u>	<u>Amount to Law Enf. Agencies</u>	<u>Amount to State General Fund</u>
FY 1993	\$543,577	\$271,788	\$271,788
FY 1994 Projected	\$700,000	\$350,000	\$350,000
FY 1995 Projected	\$960,000	\$720,000	\$240,000

Subsection (a) of New Section 3 would codify current Departmental practice relating to the immediate issuance of tax warrants. This section is based on existing tax warrant procedures in K.S.A. 79-3235, but without the uncertainty involved with the 60-day waiting period mentioned in that statute. Having the tax warrant procedures in article 52 rather than "piggy-backing" off of the income tax act would serve to simplify interpretation of drug tax law.

Subsection (b) of New Section 3 would codify existing Departmental practice in following Article 7 of Chapter 60, since such procedures are not specified in the income and sales tax warrant statutes. It also would permit the Department to utilize local police officers to assist in executing tax warrants in drug tax cases where they are already involved rather than having to rely solely on sheriff's officers who sometimes do not benefit from the execution of such warrants and therefore have less motivation to assist.

Subsection (c) would provide the same exception from exempt property laws as the existing tax warrant statutes.

Subsection (d) would clarify the Department's authority to directly seize funds held by third parties (financial institutions), using the tax warrant like an order of attachment, rather than using the more cumbersome process of garnishment. To date, all financial institutions which the Department has dealt with in enforcing the drug tax have recognized that a tax warrant is the legal equivalent of an Order of Attachment issued pursuant to K.S.A. 60-706 and that it is not necessary to also file a garnishment in order to seize deposits and safety deposit boxes. However, we occasionally have to wait several days for the attorneys of financial institutions to study the issue before agreeing that we have this authority. In addition, a recent Kansas Court of Appeals decision held that the Department cannot garnish bank accounts until the sheriff has returned the tax warrant unsatisfied. Since seizing bank accounts rather than seizing and selling real estate or tangible personal property is a much more efficient way to collect taxes, and less disruptive to the drug dealer, our right to do this needs to be explicitly stated in the statute. When the Department previously used garnishment orders to seize bank accounts, some attorneys for drug dealers filed objections in District Court as a "backdoor" approach to contesting the tax or to challenge the Department's interpretation of the drug tax statutes. This required staff time and travel to various courts around the state arguing many of the issues over and over again before numerous courts.

Subsection (e) contains language which is consistent with procedures in K.S.A. 79-3235.

Subsection (f) of New Section 3 contains the same language as exists in K.S.A. 79-3235, except that the redemption period for real estate is reduced from 18 months to 6 months. The longer the redemption period, the less the property will bring at auction. Mortgage foreclosures provide redemption periods of 6 to 12 months, depending upon the amount of equity of the owner.

Subsection (g) of New Section 3 would make the filing of a tax warrant optional. The current requirement of filing a tax warrant forces the Department to waste resources when the drug tax violator owns no property.

Thank you again for your attention to this matter. I would be happy to entertain any questions.



ROBERT B. DAVENPORT  
DIRECTOR

# KANSAS BUREAU OF INVESTIGATION

DIVISION OF THE OFFICE OF ATTORNEY GENERAL

STATE OF KANSAS

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ROBERT T. STEPHAN  
ATTORNEY GENERAL

## TESTIMONY

KYLE G. SMITH, ASSISTANT ATTORNEY GENERAL  
ON BEHALF OF THE KANSAS PEACE OFFICERS ASSOCIATION  
BEFORE THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
IN SUPPORT OF HOUSE BILL 2613  
March 7, 1994

Mr. Chairman and Members of the Committee:

On behalf of the Kansas Peace Officers Association and it's over 3,000 members, I am here today in support of HB 2613. Briefly, HB 2613 is designed to clarify and resolve some conflicts and problems and enhance the use of the drug tax stamp statutes.

Many of you will remember the apparent paradox when these statutes were passed; that it seemed strange to expect drug dealers, who by definition are violating the law, to care about the fact they needed to pay taxes on their illegal transactions. As we have seen over the following years, however, this has turned out to be a very, very effective tool in our fight against drug dealers. The KBI had a case in Chautauqua County where an individual who was on bond for cultivating marijuana out of Oklahoma had set up a marijuana field in Kansas. The raid resulted in the seizure of over thirty guns, a pontoon boat and a welder. While the individual had no legitimate income, we would be hard pressed to prove that the pontoon boat was the proceeds of drug sales or how it facilitated the growing of marijuana on dry land. Ultimately, the boat was released to creditors of the drug dealer (who skipped bond), but the Drug Tax Stamp

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statutes allowed seizure of these assets which law enforcement would not otherwise have been able to accomplish.

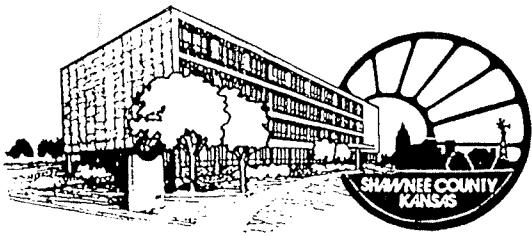
Essentially, these statutes allow us to go after the fundamental motivation for drug violations, i.e. profits. The KBI, along with many law enforcement agencies in Kansas, has had an excellent working relationship with the Department of Revenue Agents in utilizing these statutes and several of our joint operations have been very successful.

As far as changing the percentage from 50% to 75%, I believe Representative Haulmark's intent was to encourage the utilization of this tool against drug dealers whenever possible. The increase in crime coupled with the tax lid freeze has forced law enforcement agencies to focus on quick arrests and move on to the next case. By providing a financial incentive, agencies may be able to devote the resources necessary to detect hidden assets and thus the means to continue to deal in narcotics that otherwise that might go undetected.

The Department of Revenue can address their changes on a more detailed level, but as I stated above, they in main just clarify and resolve conflicts that the cases have demonstrated over the last few years.

Thank you for your consideration and attention. I would be happy to stand for any questions.

#154



Shawnee County  
Sheriff's Department  
Sheriff Dave Meneley

COURTHOUSE 200 EAST 7TH STREET  
TOPEKA, KANSAS 66603-3932  
ROOM B-16 913-233-8200 EXT: 4044

March 7, 1994

**MEMORANDUM**

TO : The Honorable Members of the Senate Assessment and Taxation  
Committee of the Kansas Legislature

FROM : Sheriff Dave Meneley  
Shawnee County, Kansas

Det. Scott J. Holladay  
Drug Enforcement Unit

RE : House Bill 2613

The Shawnee County Sheriff's Department would like to publicly thank the offices of the Alcoholic Beverage Control Drug Tax Enforcement Unit for their superior cooperation in working hand in hand with officers of the Sheriff's Department in the investigation of drug and drug tax offenders.

The Shawnee County Sheriff's Department supports House Bill 2613 in its entirety. The Drug Tax law in its current form has provided our agency with the revenues to purchase needed equipment and additional training for our officers which has produced enhanced enforcement results.

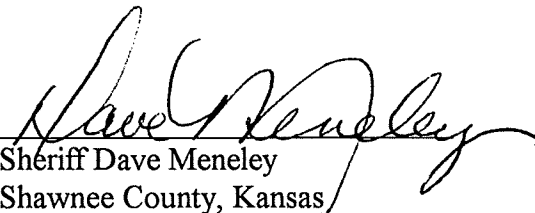
In the last year the Sheriff's Department has purchased numerous items of equipment to aid in our drug investigations, specifically with enhanced officer safety in mind. Those items includes protective vests, goggles, headgear and outerwear for identity purposes.

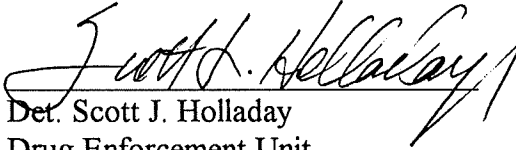
In the coming year further purchases are expected to include technical surveillance equipment to further enhance our abilities to detect and interrupt the flow of illicit drugs in the Shawnee Country area and to apprehend those persons responsible.

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attach 5-1*

Federal Grant monies are on the decline. Budget restraints of Shawnee County result in a budget for Drug Enforcement efforts to be less than we would like. These funds made available through Drug Tax collections are of immeasurable benefit to the Shawnee county Sheriff's Department. The increase from 50% to 75% of Law Enforcement's share of Drug Tax collections would provide even greater benefits than we have seen in the past.

We would thank the members of this Committee for consideration of this information.

  
Sheriff Dave Meneley  
Shawnee County, Kansas

  
Det. Scott J. Holladay  
Drug Enforcement Unit