

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

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on March 29, 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 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: Don McIntyre, American Legion  
Francine Hines, Association of the U.S. Army  
Mark Burghart, Counsel, Department of Revenue  
Nancy Parrish, Secretary, Department of Revenue

Others attending: See attached list

## JOINT MEETING WITH SENATE FEDERAL AND STATE AFFAIRS

Don McIntyre, American Legion, read from a prepared statement. (Attachment 1) He said he thought the Department of Revenue mislead the legislature by giving misleading information and he gave an example of shopping at the commissaries located at military installations. He also told of the message from the retirees several years ago to stop unfairly taxing them and they would forget about refunds. However, now is not the time to blame anyone but rather to act responsibly on a fair and just settlement. He urged the committee to work for a fair settlement of refund claims due retired military personnel which is acceptable to the majority of military retirees while not placing too heavy of a burden on other taxpayers in too short a period of time.

Francine Hines, representing the Topeka Chapter, Association of the United States Army, spoke on behalf of all military retirees who are asking the legislature to take appropriate action to rectify the injustice when their pension benefits were illegally taxed by the state of Kansas. (Attachment 2) She said the Supreme Court's decision in June 1992 clearly stated that the retirees' benefits were unfairly taxed. She hoped the committee will take action and return to the veterans what is due them.

Mark Burghart, Counsel, Department of Revenue, made comments on the military retiree refunds. (Attachment 3) He reviewed the case over the past years. The sole issue was the question of refunds. The state prepared a number of defense motions. The District Court does not have the authority to rule on tax refunds and the District Court case action has been dismissed at this time. He said they have relied on two cases which have been handed down by the Kansas Supreme Court, the *Dean v State* and *Zarda v. State* in which the court ruled that plaintiffs had failed to pursue and exhaust administrative remedies which provide a full, adequate and complete remedy for tax refund relief. In light of the dismissal by the district court, the determination will now be made by an administrative law judge in the context of an administrative appeal.

Mr. Burkhardt spoke of predeprivation remedies and limitation on refunds.

There were questions from the committee about how this money would be paid back to the military retirees if the bill is passed favorably. Mr. Burghart said that determination cannot be made until they have been through all the tax returns. The methodology is a very critical issue.

Mr. Frieden, Counsel, Kansas Military Retirees for Tax Fairness, asked Mr. Fowler, an associate, to answer this question. He said in the bill there is a provision that the parties reach an agreement concerning calculating refunds and payments. There are a variety of ways this could be done and he described them. He said it would be time consuming but an easy task to pull the income tax returns for all the military retirees who have received retirement pay. It is their understanding that this is available on a computer tape. He said their association has offered to do the calculating for the Department, and it is their understanding that this would

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on March 29, 1994.

save the state money in the long run.

The committee asked if it is true that nothing is set at this time on how to do this. Mr. Fowler said they would need to be in contact with the Department of Revenue to see how this would be done.

Secretary Nancy Parrish, Department of Revenue, said the Department will not know by May 15, 1994, if a retiree would be receiving all or a portion of the refunds. It will be a very lengthy process. She said it was estimated it would cost \$1.2 million to get this information. The committee asked if they would not be able to tell a constituent how much they will receive. Secretary Parrish said the Department has found a certain number of retirees have not filed or paid any tax on the military pension. She estimated there were about 10 - 11 percent of the military retirees who have not filed.

Mr. Fowler says **HB 3068** does not require a settlement by May 15 for every member of the class action. He said they are reasonably confident that under the terms of the bill, the retirees will get back 100 percent of the income tax that they have paid, plus 5 percent interest.

Mr. Frieden passed out some information to the committee which had been requested in the committee meeting on March 28th. (Attachment 4 and 5) This information was also supplied to the Department of Revenue at this time.

The committee stated that the law suit has been going on for 5 years, why is it not known what the liability is? Secretary Parrish said the Department has not spent the state's money going through the returns because they will have to have amended returns. At this point in time the Department does not have either the staff nor the money to determine the exact amount. They have made the best estimates they can. Another question was about what information comes from the Department of Defense and the answer was just the income received by the retirees in the state of Kansas for only the month of December in each year. Secretary Parrish said the total liability in other states that have settled similar cases has been less than originally estimated. In Arizona, only those retirees who filed claims are being refunded.

The committee said they are not in a position to negotiate but all they can do is make a judgement and a decision whether or not it is equitable to pay retirees what has been taken from them. If the Legislature believes this is a liability, it will be helpful to the committee to know from the Department what elements are necessary to be in this bill to make it work for the Department. The Committee would like recommendations from the Department about funding structure and language so there would be negotiating room. Secretary Parrish said she would like to receive some direction as to what the \$64 million entails. This is a policy decision the legislature can make. She said she would like some guidance as to how to negotiate the settlement. The committee asked her to have at the next meeting the elements the Department would need in the bill and which would be helpful to the Department. There were also questions about the Governor's reaction to this bill and whether it would be amenable to her; also what would be the source of funds.

Secretary Parrish was asked what is the Department's position on the 10 percent of military retirees who would not pay the tax because they felt they did not owe the tax. She said they are no longer collecting tax for back years.

The meeting adjourned at 12:10 p.m.

The next meeting is scheduled for March 30, 1994.

**GUEST LIST**  
**SENATE ASSESSMENT AND TAXATION COMMITTEE**

DATE: March 29, 1994

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Dan McINTYRE	1314 Topeka ave	Am. Legion
Robert N Runion	Box 19188 Topeka KS 66619	Self
John D'Algo Jr.	311 W. Alamo St. Mays KS 66536	Senior Sales
Chuck Hershley	Topeka	Ecofidelis
Dan Hermes	"	Budget
Marsha Strickman	Salina	CWA of Mo.
Ron Messer	Topeka	Self
RICHARD PRODEWALD	PUDORA	TAXPAYERS
Jack Smith	Topeka	KDDP
Stewie Case	26325 W. 135th Olathe	Sen. Parkinson's Office
BEV BRADLEY	TOPEKA	KS Assoc of Counties
Six R. Tadmor	Topeka	AP
MARK A. BURGHART	TOPEKA	REVENUE
Nancy Parrish	Topeka	Revenue
MARIE CIARONULO	TOPEKA	REVENUE
LEONE LICHTENWALD	LEAVENWORTH	TROA Chapter Pres.
Clay Capron	Lawrence	FDRA State Chair
John Coulter	Topeka	KS Good Roads
Bill Olickarke	Topeka	SELF
George Wargent		Gov Office
Mrs. & Mrs. John H. Kaiser	Paola, KS.	Guest - Sandy Proger
Russ Frey	Topeka	KUMA

SENATE TAXATION COMMITTEE  
TESTIMONY BY RALPH SNYDER, ASSIST. ADJUTANT  
KANSAS AMERICAN LEGION  
ON HOUSE BILL 3068  
WEDNESDAY, MARCH 28, 1994

On behalf of the more than 90,000 members of The Kansas American Legion, American Legion Auxiliary and Sons of The American Legion, I sincerely appreciate the opportunity to testify today in favor of an equitable settlement regarding the issue of income tax refunds due retired military personnel residing in Kansas.

Several years ago when the unfair taxation of military retirement pay became an issue in Kansas, the Legislature was, in my opinion, misled by representatives of the Kansas Department of Revenue. Whether or not the misleading information furnished to the Legislature was by design or merely a lack of understanding on the part of the Department of Revenue, I do not know. Example: One of the first arguments Legislators were told was "Military retirees received huge discounts by shopping at Commissaries located at military installations." Fact: While military personnel can shop at such facilities not all do unless they reside nearby the military installation. The majority do not live nearby; but the most erroneous part of the previous statement is that "huge" discounts simply do not exist. The day of cheap food, clothing, etc. purchased at military installations ended more than twenty years ago when the federal government turned over the operation of such facilities to the civilian sector. Today, local discount stores and large food chains offer much better pricing. Even if such discounts still existed that is a separate issue and has nothing to do with taxation.

*Senate Assessment & Taxation  
March 29, 1994  
attach 1-1*

When bills were introduced in the Legislature several years ago to end the unfair taxation of military retirement pay, the overriding message from the retirees was 'stop unfairly taxing us and we'll forget about refunds.' 'But if we have to go to court to make our point, we'll want our refunds.' Nothing more could have been asked of the retirees; after all, they were merely asking to be treated the same as all other federal retirees and were willing to forget the past.

Unfortunately the retirees pleas for fairness went unheeded. Who is to blame?

Now is not the time to point fingers; now is the time for the Legislature to act in the responsible manner for which it is known. The American Legion is not in favor of one bill over the other; SB 707 over any of the House Bills; or even HB 2865 over 2866; or 2892 over 3042.

From the beginning of this entire issue The American Legion has been in favor of equitable treatment. Now is the time for a just and fair settlement regarding refunds to military retirees.

I urge you to work for a fair settlement of refund claims due retired military personnel which is acceptable to the majority of those due refunds while not placing too heavy of a burden on other taxpayers in too short a period of time. Continued court battles will only serve to waste more precious tax dollars which should have been, and can still be, used to fund needed services to all citizens of Kansas.



## ASSOCIATION OF THE UNITED STATES ARMY

28 March 1994

Madam Chair,  
Members of the Committee,

I want to thank you for giving me the opportunity to appear before you today, for I am speaking not only as president of the Association of the United States Army, but as an American by choice, a choice I made some forty years ago.

I am speaking on behalf of all the military retirees who are asking you to take the appropriate action to rectify the injustice they experienced when their pension benefits were illegally taxed by the State of Kansas.

These men and women are not lobbyists. They are the very same people who willingly, and without question served their country at the cost of great sacrifice.

Perhaps patriotism does not fill our coffers, or pad our budget, but that patriotism should be sufficient reason to consider the plea of our retired veterans.

Please, do not let this session end without acting upon their request, for you represent the fairness in government and the freedom they have always believed in at all times. They believed in it in 1914; and in the 1940's, 50's, and 60's whenever a conflict arose.

You are members of our legislative body, and you know in all conscience that our retirees' benefits were unfairly taxed. The Supreme Court's decision in June 1992, clearly stated its position.

We hope you will take action with fairness through our legislative process, and will return to our veterans what is due them.

Thank you.

A handwritten signature in cursive script that reads "Francine Hines".

Francine Hines

*Senate Assessment + Tax  
March 29, 1994  
attach 2-1*



# STATE OF KANSAS

Nancy Parrish, Secretary of Revenue  
Robert B. Docking State Office Building  
915 S.W. Harrison St.  
Topeka, Kansas 66612-1588



(913) 296-3041  
FAX (913) 296-7928  
Information (913) 296-3909

Department of Revenue  
*Office of the Secretary*

## MEMORANDUM

To: The Honorable Audrey Langworthy, Chairperson  
Senate Committee on Assessment and Taxation

From: Nancy Parrish, Secretary  
Kansas Department of Revenue

Date: March 28, 1994

RE: Military Retiree Refunds

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On December 17, 1993, the Shawnee County District Court determined that it lacked subject matter jurisdiction over the issue of tax refunds for military retirees. Relying on the companion 1992 Kansas Supreme Court decisions of *Dean v. State* and *Zarda v. State*, the court ruled that plaintiffs had failed to pursue and exhaust administrative remedies which provide a full, adequate and complete remedy for tax refund relief. Accordingly, the class action was dismissed by the court. Plaintiffs subsequently filed a motion to alter or amend the judgment. That motion was overruled by the court on March 23, 1994. Plaintiffs will appeal the court's ruling.

No determination has been made whether military retirees are actually entitled to tax refunds. In light of the dismissal of the class action suit, that determination will now be made by an administrative law judge in the context of an administrative appeal. The state will continue to maintain that refunds are not required as a matter of state law.

It is important to note that the recent United States Supreme Court decision of *Harper v. Virginia Department of Taxation* specifically held that income tax refunds were *not* required as a matter of federal law. Rather, state law must be examined to determine the relief available to military retirees for the past tax treatment of military retired pay. The Court stated as follows:

"We do not enter judgment for petitioners, however, because federal law does not necessarily entitle them to a refund. Rather, the Constitution requires Virginia 'to provide relief consistent with federal due process principles.' *American Trucking*, 496 U.S. at 181 (Plurality opinion). Under the Due Process Clause, U.S. Const., Amdt. 14, § 1, 'a State found to have imposed an

*Senate Assessment + Tax*  
*March 29, 1994*  
*attach 3-1*

impermissibly discriminatory tax retains flexibility in responding to this determination.' *McKesson Corp. v. Division of Alcoholic Beverages & Tobacco*, 496 U.S. 18, 39-40 (1990). If Virginia 'offers a meaningful opportunity for taxpayers to withhold contested tax assessments and to challenge their validity in a predeprivation hearing,' the 'availability of a predeprivation hearing constitutes a procedural safeguard . . . sufficient by itself to satisfy the Due Process Clause.'"

The State's primary defenses to the payment of refunds are as follows:

1. Predeprivation Remedies.

As previously noted, the United States Supreme Court in *Harper* suggested that if state remedies were available to taxpayers that would have allowed the taxpayers to challenge a state tax without first paying the tax and the taxpayers chose not to pursue these remedies, then the taxpayers are not entitled to refunds. Kansas appears to provide at least three predeprivation remedies: (1) injunctive relief for assessment, collection or enforcement of invalid tax, (2) declaratory relief as to validity of tax statutes and the opportunity to petition for further relief to give effect to terms of the court's judgment; (3) taxpayer may withhold payment and appeal notice of assessment. An administrative law judge will determine whether these predeprivation remedies are adequate under constitutional standards.

There is very little case law which specifically addresses the predeprivation remedy issue and therefore, it is difficult to assess the chances of prevailing. In Utah and Iowa, it was determined that such remedies did not exist and refunds were required. However, most recently, the Supreme Court in Georgia and the district court in Virginia found that the laws in those states provided such remedies and refunds were not required. The statutory scheme in Kansas is comparable to those in Georgia and Virginia. States which have predeprivation remedies continue to contest refunds.

The U.S. Supreme Court has recently accepted the Georgia case for review. It is hoped that the court will provide additional guidance in terms of what constitutes an adequate predeprivation remedy.

2. Limitation on Refunds.

In the event that the administrative law judge determines that as a general rule refunds are required, it will be the Department's position that only the *discriminatory* portion of the state tax would be required to be refunded. That is to say, only that portion of the state tax paid by military retirees which exceeds the tax paid by state retirees on their retirement pay should be refunded. This argument recognizes that state retirees paid state income tax on their contributions to their pension plan, while military retirees did not. The Department has retained the public accounting firm of Ernst & Young to determine the



proper refund percentage utilizing this theory. Preliminary computations indicate that refunds could be reduced anywhere from 15% to 29% depending on years of service. The average reduction in the amount of a refund would be approximately 22%.

3. Payment Alternatives.

In the event refunds are ordered, the State has argued that the refunds should be paid in installments over several years to minimize fiscal disruption. Defendants also have argued that credits or vouchers should be used to offset tax due in future years.

These defenses have been raised in a number of administrative appeals. A decision on the refund question is expected to be released by the administrative law judge presiding over the appeals in the near future.

ESTIMATE OF LIABILITY

The Department has attempted to estimate the state's potential liability under various scenarios. It is important to note however, that the true liability will not be known until each retiree's returns are examined. The estimates are based on information provided by the U.S. Department of Commerce and utilize average tax rates. Of course every retiree's personal situation is different because of differing income levels, deductions and exemptions. Information provided by other states suggests that the liability could be ultimately determined to be less than estimated because of other irregularities discovered during an examination of the retirees returns which would decrease the amount of any refund. We expect this to be the case in Kansas as well.

Attached you will find workpapers estimating the state's exposure under various scenarios.

EXHIBIT 1. Estimated Refunds Taking Into Account:

- (A) noncompliance by taxpayers
- (B) interest to March 15, 1994.  
1984-1991 \$83,156

EXHIBIT 2. Estimated Refunds Taking Into Account:

- (A) noncompliance by taxpayers
- (B) adjustment for previously-taxed contributions
- (C) interest to March 15, 1994  
1984-1991 \$63,429

EXHIBIT 3. Estimated Refunds Taking Into Account:

- (A) 20% filed administrative appeals for 1984-1989 and  
100% will file administrative appeals for 1990 and 1991.
- (B) interest to March 15, 1994.  
1984-1991 \$32,969

## BARKER-EXHIBIT 1

**ESTIMATED REFUNDS 1984-1991**  
**ADJUSTED TO REFLECT NONCOMPLIANCE**  
**(DOLLARS IN THOUSANDS)**

TAX YEAR	<sup>1</sup> PENSION AMOUNT	<sup>2</sup> ESTIMATED TAX	<sup>3</sup> PERCENTAGE NONCOMPLIANCE	ADJUSTED TAX	INTEREST FACTOR	<sup>4</sup> INTEREST	TOTAL
1984	\$144,280	\$6,493	\$687 (10.58%)	\$5,806	1.07	\$6,212	\$12,018
1985	163,858	7,374	709 (9.61%)	6,665	0.95	6,332	12,997
1986	166,351	7,486	748 (9.99%)	6,738	0.83	5,593	12,331
1987	171,666	7,725	919 (11.90%)	6,806	0.71	4,832	11,638
1988	181,351	7,617	764 (10.03%)	6,853	0.59	4,043	10,896
1989	192,602	7,704	817 (10.60%)	6,887	0.47	3,237	10,124
1990	206,296	8,252	867 (10.51%)	7,385	0.35	2,585	9,970
1991	222,541	8,902	1,015 (11.40%)	7,887	0.23	1,814	9,701
		\$61,553		\$55,027		\$34,648	\$89,675
						credits at age 62	-6,519
						(includes interest)	<u>\$83,156</u>

- FIGURES FOR MILITARY RETIREMENT PAYMENTS PROVIDED BY THE REGIONAL ECONOMIC INFORMATION SYSTEM, BUREAU OF ECONOMIC ANALYSIS, U.S. DEPARTMENT OF COMMERCE.
- TAX COMPUTED USING AVERAGE TAX RATE OF 4.5% FOR 1984-1987; 4.2% FOR 1988; 4.0% FOR 1989-1991.
- NONCOMPLIANCE FOR 1984 WAS ESTIMATED AT 10.58%.
- REFUND INTEREST IS COMPUTED AT 12% PER ANNUM; COMPUTED TO MARCH 15, 1994.

3/15/94

## BARKER-EXHIBIT 2

**ESTIMATED REFUNDS 1984-1991**

ADJUSTED TO REFLECT NONCOMPLIANCE

AND ADJUSTED FOR PREVIOUSLY-TAXED CONTRIBUTIONS.

(DOLLARS IN THOUSANDS)

TAX YEAR	<sup>1</sup> ESTIMATED TAX	PERCENTAGE NONCOMPLIANCE <sup>2</sup>	ADJUSTED TAX	<sup>3</sup> ADJUSTMENT FOR TAXED CONTRIBUTIONS	FINAL TAX	INTEREST FACTOR	<sup>4</sup> INTEREST	TOTAL
1984	\$6,493	\$687 (10.58%)	\$5,806	\$1,277	\$4,529	1.07	\$4,846	\$9,375
1985	7,374	709 (9.61%)	6,665	1,466	5,199	0.95	4,939	10,138
1986	7,486	748 (9.99%)	6,738	1,482	5,256	0.83	4,362	9,618
1987	7,725	919 (11.90%)	6,806	1,497	5,309	0.71	3,769	9,078
1988	7,617	764 (10.03%)	6,853	1,508	5,345	0.59	3,154	8,499
1989	7,704	817 (10.60%)	6,887	1,515	5,372	0.47	2,525	7,897
1990	8,252	867 (10.51%)	7,385	1,625	5,760	0.35	2,016	7,776
1991	<u>8,902</u>	1,015 (11.40%)	<u>7,887</u>	1,735	<u>6,152</u>	0.23	<u>1,415</u>	<u>7,567</u>
	\$61,553		\$55,027		\$42,922		\$27,026	69,948
						credits at age 62		-6,519
						(includes interest)		<u>\$63,429</u>

1. TAX COMPUTED USING AVERAGE TAX RATE OF 4.5% FOR 1984-1987; 4.2% FOR 1988; 4.0% FOR 1989-1991.

2. NONCOMPLIANCE FOR 1984 WAS ESTIMATED AT 10.58%.

3. RANGE FOR PREVIOUSLY-TAXED CONTRIBUTIONS IS 15% TO 29% AS DETERMINED BY THE ACCOUNTING FIRM OF ERNST & YOUNG. AN AVERAGE OF 22% WAS USED FOR ESTIMATE PURPOSES.

4. REFUND INTEREST COMPUTED AT 12% PER ANNUM; COMPUTED TO MARCH 15, 1994.

3/15/94

## BARKER-EXHIBIT 3

**FISCAL NOTE FOR TAXPAYERS  
WITH ADMINISTRATIVE APPEALS FOR 1984-1989  
AND THOSE EXPECTED TO APPEAL  
FOR TAX YEARS 1990 AND 1991  
(DOLLARS IN THOUSANDS)**

<u>TAX YEAR</u>	<sup>1</sup> <u>ESTIMATED TAX</u>	<sup>2</sup> <u>PERCENTAGE IN ADMINISTRATIVE PROC.</u>	<u>ADJUSTED TAX</u>	<u>INTEREST FACTOR</u>	<sup>3</sup> <u>INTEREST</u>	<u>TOTAL</u>
1984	\$6,493	.20	\$1,299	1.07	\$1,390	\$2,689
1985	7,374	.20	1,475	0.95	1,401	2,876
1986	7,486	.20	1,497	0.83	1,243	2,740
1987	7,725	.20	1,545	0.71	1,097	2,642
1988	7,617	.20	1,523	0.59	899	2,422
1989	7,704	.20	1,541	0.47	724	2,265
1990	7,385	1.00	7,385	0.35	2,585	9,970
1991	<u>7,887</u>	1.00	<u>7,887</u>	0.23	<u>1,814</u>	<u>9,701</u>
	\$59,671		\$24,152		\$11,153	\$35,305
					credits at age 62	-2,336
					(includes interest)	<u>\$32,969</u>

1. TAX COMPUTED USING AVERAGE TAX RATE OF 4.5% FOR 1984-1987;  
4.2% FOR 1988; 4.0% FOR 1989-1991.
2. CURRENT BEST ESTIMATE OF THE NUMBER OF ADMINISTRATIVE APPEALS.
3. REFUND INTEREST COMPUTED AT 12% PER ANNUM; COMPUTED  
TO MARCH 15, 1994.

3/15/94

# Keyton Barker, et. al. v. State of Kansas, et. al.

## SCHEDULE OF ESTIMATED KANSAS INCOME TAX REFUNDS TO CLASS MEMBERS

TAX YEAR	MILITARY RETIREES RECEIVING BENEFITS	BUREAU OF ECONOMIC ANALYSIS BENEFITS	ASSUMED MILITARY BENEFITS TAXED	ASSUMED MARGINAL TAX RATE	ASSUMED TAX REFUND (LESS ANNUALLY \$500,000 CREDITS)	INTEREST RATE	NUMBER OF MONTHS FROM APRIL 15TH THROUGH FEB. 28, '94	ASSUMED INTEREST ON TAX REFUNDS	ASSUMED INTEREST AND TAX REFUNDS
1984	14,670	\$144,280,000	\$130,414,692	4.50%	\$5,308,681	5.00%	106.5	\$2,382,343	\$7,751,005
1985	14,820	\$163,858,000	\$148,111,246	4.50%	\$6,165,006	5.00%	94.5	\$2,427,471	\$8,592,477
1986	14,947	\$166,351,000	\$149,732,535	4.50%	\$6,237,964	5.00%	82.5	\$2,144,300	\$8,382,264
1987	15,228	\$171,666,000	\$154,499,400	4.50%	\$6,452,473	5.00%	70.5	\$1,895,414	\$8,347,887
1988	15,456	\$181,351,000	\$163,161,495	4.20%	\$6,352,783	5.00%	58.5	\$1,548,491	\$7,901,274
1989	15,727	\$192,602,000	\$172,186,188	4.00%	\$6,387,448	5.00%	46.5	\$1,237,568	\$7,625,015
1990	15,926	\$206,017,000	\$184,364,613	4.00%	\$6,874,585	5.00%	34.5	\$988,222	\$7,862,806
1991	16,379	\$217,348,000	\$192,570,328	4.00%	\$7,202,813	5.00%	22.5	\$675,264	\$7,878,077
	123,153	\$1,443,473,000	\$1,295,040,497		\$51,041,732			\$13,299,073	\$64,340,805

Benette Overton & Hay  
March 29, 1994  
attch 4-1

**KANSAS MILITARY RETIREES FOR TAX FAIRNESS**

**Advisory Group Committee Membership**

1. Clay Comfort, Lawrence
2. Cletus Pottebaum, Wichita
3. William Richards, Topeka
4. Hollis Logan, Topeka
5. Ed Brown, Wichita
6. Don Kohl, Wichita
7. Paul Muehring, Derby
8. Jess Taylor, Topeka
9. Tom Rourke, Leavenworth
10. Roger Clay, Leavenworth
11. Bud Lichtenwalter, Leavenworth
12. Harland Priddle, Junction City
13. Joe Zollinger, Wichita
14. Henry Lively, Wichita
15. Everett Suer, Wichita
16. Ken Andrews, Manhattan
17. Warren Barrett, Wichita
18. Joe Zollinger, Wichita

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March 29, 1994  
attach 5-1*