

INTERIM

SENATE ASSESSMENT AND TAXATION COMMITTEE

1993

SENATOR AUDREY LANGWORTHY, CHAIRPERSON

SENATOR TODD TIAHRT, VICE-CHAIRPERSON

SENATOR PHIL MARTIN, RANKING MINORITY

SENATOR RICHARD BOND

SENATOR DAVID CORBIN

SENATOR PAUL FELECIANO, JR.

SENATOR JANIS LEE

SENATOR MARIAN REYNOLDS

SENATOR DON SALLEE

SENATOR BILL WISDOM

STAFF

BILL EDDS, REVISOR'S OFFICE

DON HAYWARD, REVISOR'S OFFICE

TOM SEVERN, LEGISLATIVE RESEARCH

CHRIS COURTWRIGHT, LEGISLATIVE RESEARCH

ELIZABETH CARLSON, COMMITTEE SECRETARY

SENATE ASSESSMENT AND TAXATION COMMITTEE

1994

SENATOR AUDREY LANGWORTHY, CHAIRPERSON	143-N	7369
SENATOR TODD TIAHRT, VICE-CHAIRPERSON	143-N	7367
SENATOR PHIL MARTIN, RANKING MINORITY	504-N	7370
SENATOR RICHARD BOND	128-S	7382
SENATOR DAVID CORBIN	143-N	7388
SENATOR PAUL FELECIANO, JR.	452-E	7355
SENATOR JANICE HARDENBURGER	143-N	7371
SENATOR JANIS LEE	402-S	7366
SENATOR MARIAN REYNOLDS	458-E	7359
SENATOR DON SALLEE	128-S	7379
SENATOR BILL WISDOM	523-S	7375

STAFF

BILL EDDS, REVISOR'S OFFICE	322-S	2192
DON HAYWARD, REVISOR'S OFFICE	322-S	5288
TOM SEVERN, LEGISLATIVE RESEARCH	545-N	4138
CHRIS COURTWRIGHT, LEGISLATIVE RESEARCH	545-N	7879
ELIZABETH CARLSON, COMMITTEE SECRETARY	143-N	7398

ATTENDANCE

X = present
E = excused
A = absent

[illegible]

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[illegible]

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[illegible]

COMMITTEE ACTION INDEX

SENATE ASSESSMENT AND TAXATION

INTERIM STUDY SUBJECTS	DATES OF HEARINGS
Legislative Post Audit Study Appraisal System	9/30/93
Two Year Appraisal Cycle	9/30/93
Status of Appraisal and Appeals	9/30/93
Board of Tax Appeals Issues	9/30/93
Tax Lid and Fund Levy Limits	9/30/93 11/22/93
Preliminary 1993 Appraisal Data	9/30/93
Inheritance Tax Act amendment	9/30/93
Economic Development Initiatives	10/1/93
State Tax Policy	10/1/93
Status of <i>Barker</i> case and other tax litigation	10/1/93
Income Tax Penalties	11/22/93
Original Construction Labor Services Tax	11/22/93
Closing of a Business in Kansas City Area	11/22/93
Mortgage Registration Tax	11/22/93
Incentives for Kansas Service Industries	11/23/93
Post Audit Working Group	11/23/93
Marginal Income Tax Rates	11/23/93
Boards of Tax Appeals in Surrounding States	11/23/93

CONFIRMATION HEARING

Perl M. Bass	11/22/93
Board of Tax Appeals	11/23/93 1/11/94

COMMITTEE ACTION INDEX

SENATE ASSESSMENT AND TAXATION

1994

<u>BILL NUMBER</u>	<u>BILL TITLE</u>	<u>DATE OF HEARING</u>	<u>DISCUSSION/ ACTION</u>
SB 225	Sales tax; Merchants' discount	1/11/94	no action
SB 447	Eliminating tax levy rate mill limitations for certain governmental units	1/13/94 1/14/94	1/21/94 BPA
SB 459	Property tax accumulated interest amnesty program	1/19/94	1/24/94 BPA Referred back 1/27/94 2/24/94 BPA
SB 460	Countywide retailers' sales tax for solid waste facility construction, alteration and operation	1/19/94	1/24/94 1/25/94 BPA
SB 461	Tax incentives for certain service sector firms	1/26/94	2/3/94 BPA
SB 462	School district finance, ad valorem tax levy for 1994-1995 and 1995-1996 school years	1/14/94	1/19/94 BP
SB 463	Research and development tax credit sunset extension	1/14/94	1/18/94 BP
SB 478	Sales Tax registration certificates issuance to sponsors of multi-vendor events	2/3/94	no action
SB 479	Payment of state taxes by credit card	1/20/94	1/20/94 BPA
SB 480	Taxation; interest on delinquent payment and refunds	1/18/94	1/25/94 1/26/94 2/4/94 BPA
SB 481	Income tax citation update amendments	1/20/94	1/20/94 BP
SB 482	Property taxation; due date for payment interest on delinquencies; reconciling conflicting statutes	1/25/94	1/25/94 BP

SB 483	Motor vehicle taxation; reconciling conflicting statutes	1/25/94	1/25/94 BP
SB 484	Taxation of certain retirement annuities and benefits	1/24/94	no action
SB 493	Enforcement and collection of compensating use tax	1/25/94	2/25/94 BPA
SB 494	Inheritance tax act changes	1/21/94	1/21/94 BP
SB 498	Property tax exemption for property leased by certain economic development entities	1/24/94	1/24/94 BP
SB 503	Relating to taxation; concerning penalties prescribed for certain delinquent and unpaid taxes	1/18/94	1/25/94 1/26/94 2/4/94 BPA
SB 514	Payment of county taxes by credit card	1/20/94	1/20/94 merged with SB 479
SB 541	Property taxation; appraisal standards; real estate ratio study	1/27/94	no action
SB 542	Property taxation; appraisal protests for illegal levies	2/7/94	2/17/94 BPA
SB 543	Exempting property tax levies for public safety from aggregate tax levy limitations	1/31/94	2/1/94 2/7/94 BP
SB 572	Director of property valuation division deemed agency head for KAPA purposes	1/31/94	1/31/94 BP
SB 573	Electronic filing of tax returns	2/1/94	2/1/94 BP
SB 620	Refunds of protested property tax; interest; attorney fees and court cost	2/8/94	2/24/94 BPA
SB 623	Governmental employee retirement benefit income tax exemption repealed	2/16/94	no action
SB 637	Special fuel exemption permit, fee	2/9/94	2/9/94

SB 676	Income tax checkoff for low-income housing programs	2/14/94	2/25/94 BPA
SB 698	Neighborhood and central city development	2/22/94	no action
SB 714	Severance tax exemption for production from three year inactive wells	2/15/94	2/17/94 BP
SB 733	Property tax levies for the funding of certain libraries	2/18/94	2/25/94 BPA
SB 739	Income taxation of retirement benefits	2/16/94	no action
SB 752	Mortgage Registration	2/22/94	2/22/94 BPA
SB 756	Board of Tax Appeals Procedures	2/21/94	no action
SB 769	Redemption period for homestead property	2/22/94	no action
SB 770	Delinquent real estate tax sales	2/23/94	no action
SB 771	County appraiser can't increase value of real estate if berm or containment area is required by state or federal agency	2/23/94	no action
SB 781	Sale of property acquired by county at tax sale	2/23/94	no action
SB 805	Sales tax, exempting all-terrain vehicles	3/15/94	3/15/94 BPA
SB 811	Refundable income tax credit for military retired personnel	no action	
SB 812	Income tax refunds for military personnel	no action	
SCR 1624	Constitutional amendment decreasing commercial and industrial assessment rate	3/17/94	no action
HB 2471	Division and merger of trusts--marital deduction gifts	3/8/94	no action
HB 2555	Property tax exemptions for economic development purposes; procedures and requirements	3/9/94	3/10/94 BPA

HB 2556	Kansas Inc. to prepare annual report evaluating cost effectiveness of economic development tax incentives	3/9/94	3/10/94 BP
HB 2557	Cost-benefit analysis for tax exemptions	3/9/94	3/10/94 BP
HB 2613	Drug tax enforcement and administration	3/7/94	3/15/94 BPA
HB 2621	Electronic transmission of appraisals	3/16/94	3/16/94 BPA
HB 2622	Abatement of personal property values	2/10/94	2/10/94 BPA
HB 2623	Tax levy rate computation exclusive of late filing penalties	2/10/94	3/15/94 BPA
HB 2624	Property tax exemption request for governmental rights-of-way not required	2/10/94	2/10/94 BP
HB 2687	Income tax credit for disabled persons accessibility to certain buildings	3/8/94	3/24/94 BPA
HB 2749	Income tax warrants	3/7/94	3/7/94
HB 2774	Property taxation exemption for leased property used for health officer purposes	3/10/94	3/24/94 BPA
Sub HB 2789	Basis for property tax levy rate; date of filing of oil and gas statements of assessment	no action	no action
HB 2802	Authorizing the establishment of school activity funds by boards of education	4/1/94	4/1/94
HB 2888	Taxation of motor vehicles, recreational vehicles and motorized bicycles	3/22/94	no action
HB 2933	Individual medical accounts	3/18/94	no action
HB 2987	Income tax; definition of resident trust	3/21/94	no action

HB 2988	Public utility property tax surcharge authorized	no action	no action
HB 3011	Property taxation of escaped real property	3/10/94	3/21/94
HB 3068	Income tax refunds for retired military personnel	3/28/94 3/29/94 3/30/94 3/31/94	4/1/94

CONFIRMATION HEARINGS

Perl M. Bass Board of Tax Appeals	11/22/93	11/23/93 1/11/94
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