

SESSION OF 2008

**SUPPLEMENTAL NOTE ON  
SENATE RESOLUTION NO. 1836**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SR 1836 would direct the Secretary of Revenue to seek a declaratory judgment in court as to whether the Tax Reform and Relief Act of 1999 and KSA 79-5040 suspended certain procedural requirements relating to the property tax levy limits of local taxing subdivisions.

The resolution also notes that such a determination by the court (that certain election and other requirements were suspended along with the levy limits) would reinforce legislative intent from 1999 and create “a consistent and common sense interpretation of the law.”

**Background**

The resolution makes a number of arguments outlining the reasons the Legislature has believed that the procedural requirements are suspended, including the introduction of legislation since 1999 that sought to reimpose election requirements on taxing subdivisions.

The resolution would not have a fiscal note to the state, as the Secretary of Revenue would be expected to absorb any costs associated with filing the declaratory judgment within existing budgetary resources.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>