

SESSION OF 2010

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2463**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2463 would establish the Committee on Simplified State Tax Structure. The Committee would study the overall tax structure and policy of the state with a goal to formulate a fair, simple, and effective tax structure. The Committee would meet five times during the 2010 interim and five times during the 2011 interim, submitting reports to the Legislature with its findings and recommendations before December 31, 2010, and December 31, 2011. The eleven-member Committee would include: the chairperson, the vice-chairperson, and the ranking minority member of the House Committee on Taxation; two members appointed by the Speaker of the House; one member appointed by the Minority Leader of the House; the chairperson, the vice-chairperson, and the ranking minority member of the Senate Committee on Assessment and Taxation; one member appointed by the President of the Senate; and one member appointed by the Minority Leader of the Senate. The Chairperson of the House Taxation Committee would also chair the Committee on Simplified State Tax Structure for the 2010 interim and the Chairperson of the Senate Assessment and Taxation Committee would be the chair for the 2011 interim.

**Background**

The Kansas Chamber of Commerce and the Kansas Association of School Boards testified in support of establishing the Committee on Simplified State Tax Structure. Representatives from the Kansas Chamber of Commerce

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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>

stated that the Committee should help the state become more competitive by exploring ways to grow the state's tax base by adding new, high-paying jobs. Representatives from the Kansas Association of School Boards stated that the Committee should perform a comprehensive review of the Kansas tax system and develop recommendations for improving fairness, elasticity, and competitiveness.

There was no opponent testimony against this bill.

The fiscal note prepared by the Division of the Budget indicates expenditures of \$37,945 for FY 2011. The expenditures would be for daily compensation, subsistence, turnpike, and mileage costs for each of the Committee members. The Agency states the cost estimate assumes average mileage reimbursements of 250 miles per member and that six legislators would claim an "en route" day. The estimated cost for a two-day meeting for legislative pay is \$6,827. The estimated cost for each two-day meeting and four days of preparing minutes is \$762, which brings the total cost per two-day meeting to \$7,589. If daily compensation, subsistence, or mileage costs increase for FY 2012, the total cost for the 2011 interim would be higher.