## CONFERENCE COMMITTEE REPORT

MADAM PRESIDENT and MR. SPEAKER: Your committee on conference on Senate amendments to **HB 2643** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee of the Whole amendments, as follows:

On page 10, by striking all in lines 22 through 43;

By striking all on pages 11 through 14;

For recording deeds, mortgages or other instruments

On page 15, by striking all in lines 1 through 12 and inserting:

"Sec. 14. K.S.A. 2013 Supp. 28-115 is hereby amended to read as follows: 28-115. (a) The register of deeds of each county shall charge and collect the following fees:

For recording deeds, mortgages or other instruments	
of writing, for first page, not to exceed legal size	
page 8 ½" x 14"	<del>\$6.00</del>
For second page and each additional page or fraction	
thereof	-2.00
Recording town plats, for each page.	<del>-20.00</del>
Recording release or assignment of real estate mortgage	<del>5.00</del>
Certificate, certifying any instrument on record	-1.00
Acknowledgment of a signature	<del>.50</del>
For filing notices of tax liens under the internal revenue	
laws of the United States	<del>-5.00</del>
For filing releases of tax liens, certificates of discharge,	
under the internal revenue laws of the United States	
or the revenue laws of the state of Kansas	<del>5.00</del>
For filing liens for materials and services under	
K.S.A. 58-201, and amendments thereto	<del>5.00</del>

- (1) For the following documents received and filed prior to January 1, 2015, the fees shall be:
  - (A) For recording deeds, mortgages or other instruments of writing, for first page, not

to exceed legal size page—8 ½" x 14", a fee of \$6;

- (B) for second page and each additional page or fraction thereof of deeds, mortgages or other instruments of writing, a fee of \$2;
  - (C) recording town plats, for each page, a fee of \$20;
  - (D) recording release or assignment of real estate mortgages, a fee of \$5;
  - (E) certificate, certifying any instrument on record, a fee of \$1;
  - (F) acknowledgment of a signature, a fee of \$.50;
- (G) for filing notices of tax liens under the internal revenue laws of the United States, a fee of \$5;
- (H) for filing releases of tax liens and certificates of discharge under the internal revenue laws of the United States or the revenue laws of the state of Kansas, a fee of \$5; and
- (I) for filing liens for materials and services under K.S.A. 58-201, and amendments thereto, a fee of \$5.
- (2) For the following documents received and filed on and after January 1, 2015, but prior to January 1, 2016, the fees shall be:
- (A) For recording deeds, mortgages or other instruments of writing, for first page, not to exceed legal size page—8 ½" x 14", a fee of \$8;
- (B) for second page and each additional page or fraction thereof of deeds, mortgages or other instruments of writing, a fee of \$4;
  - (C) recording town plats, for each page, a fee of \$23;
  - (D) recording release or assignment of real estate mortgages, a fee of \$7;

- (E) certificate, certifying any instrument on record, a fee of \$4;
- (F) acknowledgment of a signature, a fee of \$3.50;
- (G) for filing notices of tax liens under the internal revenue laws of the United States, a fee of \$8;
- (H) for filing releases of tax liens and certificates of discharge under the internal revenue laws of the United States or the revenue laws of the state of Kansas, a fee of \$8; and
- (I) for filing liens for materials and services under K.S.A. 58-201, and amendments thereto, a fee of \$8.
- (3) For the following documents received and filed on and after January 1, 2016, but prior to January 1, 2017, the fees shall be:
- (A) For recording deeds, mortgages or other instruments of writing, for first page, not to exceed legal size page—8 ½" x 14", a fee of \$11;
- (B) for second page and each additional page or fraction thereof of deeds, mortgages or other instruments of writing, a fee of \$7;
  - (C) recording town plats, for each page, a fee of \$26;
  - (D) recording release or assignment of real estate mortgages, a fee of \$10;
  - (E) certificate, certifying any instrument on record, a fee of \$7;
  - (F) acknowledgment of a signature, a fee of \$6.50;
- (G) for filing notices of tax liens under the internal revenue laws of the United States, a fee of \$11;
  - (H) for filing releases of tax liens and certificates of discharge under the internal

revenue laws of the United States or the revenue laws of the state of Kansas, a fee of \$11; and

- (I) for filing liens for materials and services under K.S.A. 58-201, and amendments thereto, a fee of \$11.
- (4) For the following documents received and filed on and after January 1, 2017, but prior to January 1, 2018, the fees shall be:
- (A) For recording deeds, mortgages or other instruments of writing, for first page, not to exceed legal size page—8 ½" x 14", a fee of \$14;
- (B) for second page and each additional page or fraction thereof of deeds, mortgages or other instruments of writing, a fee of \$10;
  - (C) recording town plats, for each page, a fee of \$29;
  - (D) recording release or assignment of real estate mortgages, a fee of \$13;
  - (E) certificate, certifying any instrument on record, a fee of \$10;
  - (F) acknowledgment of a signature, a fee of \$9.50;
- (G) for filing notices of tax liens under the internal revenue laws of the United States, a fee of \$14;
- (H) for filing releases of tax liens and certificates of discharge under the internal revenue laws of the United States or the revenue laws of the state of Kansas, a fee of \$14; and
- (I) for filing liens for materials and services under K.S.A. 58-201, and amendments thereto, a fee of \$14.
- (5) For the following documents received and filed on and after January 1, 2018, the fees shall be:

(A) For recording deeds, mortgages or other instruments of writing, for first page, not to exceed legal size page—8 ½" x 14", a fee of \$17;

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- (B) for second page and each additional page or fraction thereof of deeds, mortgages or other instruments of writing, a fee of \$13;
  - (C) recording town plats, for each page, a fee of \$32;
  - (D) recording release or assignment of real estate mortgages, a fee of \$16;
  - (E) certificate, certifying any instrument on record, a fee of \$13;
  - (F) acknowledgment of a signature, a fee of \$12.50;
- (G) for filing notices of tax liens under the internal revenue laws of the United States, a fee of \$17;
- (H) for filing releases of tax liens and certificates of discharge under the internal revenue laws of the United States or the revenue laws of the state of Kansas, a fee of \$17; and
- (I) for filing liens for materials and services under K.S.A. 58-201, and amendments thereto, a fee of \$17.
- (b) In addition to the fees required to be charged and collected pursuant to subsection (a), the register of deeds shall charge and collect an additional fee of \$2 per page prior to January 1, 2015, and \$3 per page on and after January 1, 2015, for recording:
- (1) The first page of any deeds, mortgages or other instruments of writing, not to exceed legal size—8½" x 14";
- (2) the second page and each additional page or fraction of any deeds, mortgages or instruments of writing; and

(3) a release or assignment of real estate mortgage.

Any fees collected pursuant to this subsection shall be paid by the register of deeds to the county treasurer. Prior to January 1, 2015, the county treasurer shall deposit such funds in the register of deeds technology fund as provided by K.S.A. 2013 Supp. 28-115a, and amendments thereto. On and after January 1, 2015, the county treasurer shall deposit \$2 of such funds in the register of deeds technology fund as provided by K.S.A. 2013 Supp. 28-115a, and amendments thereto, \$.50 of such funds in the county clerk technology fund as provided by section 16, and amendments thereto, and \$.50 of such funds in the county treasurer technology fund as provided by section 17, and amendments thereto.

- (c) For any filing or service provided for in the uniform commercial code, the amount therein provided, shall be charged and collected. No fee shall be charged or collected for any filing made by the secretary of health and environment or the secretary's designee pursuant to K.S.A. 39-709, and amendments thereto.
- (d) If the name or names of the signer or signers or any notary public to any instrument to be recorded are not plainly typed or printed under the signatures affixed to the instrument, the register of deeds shall charge and collect a fee of \$1 in addition to all other fees provided in this section.
- (e) If sufficient space is not provided for the necessary recording information and certification on a document, such recording information shall be placed on an added sheet and such sheet shall be counted as a page. The document shall be of sufficient legibility so as to produce a clear and legible reproduction—thereof. If a document is judged not to be of sufficient

legibility so as to produce a clear and legible reproduction, such document shall be accompanied by an exact copy—thereof which shall be of sufficient legibility so as to produce a clear and legible reproduction thereof and which shall be recorded contemporaneously with the document and shall be counted as additional pages. The register of deeds may reject any document which is not of sufficient legibility so as to produce a clear and legible reproduction—thereof.

- (f) Any document which was filed on or after January 1, 1989, which was of a size print or type smaller than 8-point type but which otherwise was properly filed shall be deemed to be validly filed.
- (g) All fees required to be collected pursuant to this section, except those charged for the filing of liens and releases of tax liens under the internal revenue laws of the United States, shall be due and payable before the register of deeds shall be required to do the work. If the register of deeds fails to collect any of the fees provided in this section, the amount of the fees at the end of each quarter shall be deducted from the register's salary.
- (h) Except as otherwise provided by subsection (b), all fees required to be collected pursuant to this section shall be paid by the register of deeds to the county treasurer and deposited into the general fund of the county.
- (i) On and after January 1, 2015, in addition to the fees required to be charged and collected pursuant to subsection (a), the register of deeds shall charge and collect an additional fee of \$1 per page for recording:
- (1) The first page of any deeds, mortgages or other instruments of writing, not to exceed legal size—8½" x 14";

(2) the second page and each additional page or fraction of any deeds, mortgages or instruments of writing; and

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(3) a release or assignment of real estate mortgage.

Any fees collected pursuant to this subsection shall be paid by the register of deeds to the county treasurer. The county treasurer shall pay quarterly to the state treasurer all funds accruing under this subsection. All such moneys paid to the state treasurer shall be deposited in the state treasury and credited to the heritage trust fund. No payments under this subsection shall be made by the county treasurer to the state treasurer during any calendar year in excess of a total of \$30,000. All moneys collected in excess of this amount which under this subsection would be paid to the state treasurer shall be credited to the county general fund.

- (j) On and after January 1, 2015, the fee shall not exceed \$125 for recording single family mortgages on principal residences imposed pursuant to this section where the principal debt or obligation secured by the mortgage is \$75,000 or less.
- Sec. 15. K.S.A. 79-3102 is hereby amended to read as follows: 79-3102. (a) Before any mortgage of real property, or renewal or extension of such a mortgage, is received and filed for record, there shall be paid to the register of deeds of the county in which such property or any part thereof is situated a registration—fee of .26% tax of the principal debt or obligation which is secured by such mortgage, which tax shall be computed in accordance with the following schedules. In the event the mortgage states that an amount less than the entire principal debt or obligation will be secured thereby, the registration fee shall be paid on such lesser amount.
  - (1) For all mortgages of real property, or renewal or extension of such a mortgage,

received and filed for record prior to January 1, 2015, the tax shall be 0.26% of the principal debt or obligation which is secured by such mortgage.

- (2) For all mortgages of real property, or renewal or extension of such a mortgage, received and filed for record on and after January 1, 2015, but prior to January 1, 2016, the tax shall be 0.2% of the principal debt or obligation which is secured by such mortgage.
- (3) For all mortgages of real property, or renewal or extension of such a mortgage, received and filed for record on and after January 1, 2016, but prior to January 1, 2017, the tax shall be 0.15% of the principal debt or obligation which is secured by such mortgage.
- (4) For all mortgages of real property, or renewal or extension of such a mortgage, received and filed for record on and after January 1, 2017, but prior to January 1, 2018, the tax shall be 0.1% of the principal debt or obligation which is secured by such mortgage.
- (5) For all mortgages of real property, or renewal or extension of such a mortgage, received and filed for record on and after January 1, 2018, but prior to January 1, 2019, the tax shall be 0.05% of the principal debt or obligation which is secured by such mortgage.
- (6) For all mortgages of real property, or renewal or extension of such a mortgage, received and filed for record on and after January 1, 2019, the tax shall be 0.0% of the principal debt or obligation which is secured by such mortgage.
- (b) As used herein, "principal debt or obligation" shall not include any finance charges or interest.
- (c) In any case where interest has been precomputed, the register of deeds may require the person filing the mortgage to state the amount of the debt or obligation owed before

computation of interest.

(d) No registration fee whatsoever shall be paid, collected or required for or on: (1) Any mortgage or other instrument given solely for the purpose of correcting or perfecting a previously recorded mortgage or other instrument; (2) any mortgage or other instrument given for the purpose of providing additional security for the same indebtedness, where the registration fee herein provided for has been paid on the original mortgage or instrument; (3) any mortgage or other instrument upon that portion of the consideration stated in the mortgage tendered for filing which is verified by affidavit to be principal indebtedness covered or included in a previously recorded mortgage or other instrument with the same lender or their assigns upon which the registration fee herein provided for has been paid; (4) any lien, indenture, mortgage, bond or other instrument or encumbrance nor for the note or other promise to pay thereby secured, all as may be assigned, continued, transferred, reissued or otherwise changed by reason of, incident to or having to do with the migration to this state of any corporation, by merger or consolidation with a domestic corporation as survivor, or by other means, where the original secured transaction, for which the registration fee has once been paid, is thereby continued or otherwise acknowledged or validated; (5) any mortgage or other instrument given in the form of an affidavit of equitable interest solely for the purpose of providing notification by the purchaser of real property of the purchaser's interest therein; (6) any mortgage in which a certified development corporation certified by the United States small business administration participates pursuant to its community economic development program; (7) any mortgage or other instrument given for the sole purpose of changing the trustee; or (8) any mortgage for which the registration fee is otherwise not required by law.

(e) The register of deeds shall receive no additional fees or salary by reason of the receipt of fees as herein provided. After the payment of the registration fees as aforesaid the mortgage and the note thereby secured shall not otherwise be taxable.

New Sec. 16. (a) On January 1, 2015, there is hereby created in each county a county clerk technology fund.

- (b) Upon receipt thereof, the county treasurer shall credit to the county clerk technology fund of the county all moneys attributable to the fees collected pursuant to subsection (b) of K.S.A. 28-115, and amendments thereto.
- (c) Moneys in the county clerk technology fund shall be used by the county clerk to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the county clerk.
- (d) Moneys in such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In making the budget of the county, the amounts credited to, and the amount on hand in, such special fund and the amount expended from such fund shall be shown on the budget for the information of the taxpayers of the county. Any action taken by the county clerk under this subsection shall be in accordance with K.S.A. 19-302, and amendments thereto.
- (e) Moneys in such fund may be invested in accordance with the provisions of K.S.A. 10-131, and amendments thereto, with interest thereon credited to such fund.
  - (f) The fund shall be administered by the county treasurer who shall pay out moneys

from the fund upon orders signed by the county clerk.

- (g) At the end of any calendar year, if the balance in such fund exceeds \$50,000 and the county clerk indicates that such amount in excess of \$50,000 shall not be needed and is not designated for technology, the county commission may authorize the transfer and use of such excess moneys by other county offices for equipment or technological services relating to the land or property records filed or maintained by the county.
- (h) If a charter form of government is adopted and implemented pursuant to K.S.A. 19-2680 et seq., and amendments thereto, the provisions of this section shall apply to the official, department or office which performs the duties and functions prescribed for the office of the county clerk.

New Sec. 17. (a) On January 1, 2015, there is hereby created in each county a county treasurer technology fund.

- (b) Upon receipt thereof, the county treasurer shall credit to the county treasurer technology fund of the county all moneys attributable to the fees collected pursuant to subsection (b) of K.S.A. 28-115, and amendments thereto.
- (c) Moneys in the county treasurer technology fund shall be used by the county treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the county treasurer.
- (d) Moneys in such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In making the budget of the county, the amounts

credited to, and the amount on hand in, such special fund and the amount expended from such fund shall be shown on the budget for the information of the taxpayers of the county. Any action taken by the county treasurer under this subsection shall be in accordance with K.S.A. 19-503, and amendments thereto.

- (e) Moneys in such fund may be invested in accordance with the provisions of K.S.A. 10-131, and amendments thereto, with interest thereon credited to such fund.
- (f) The fund shall be administered by the county treasurer who shall pay out moneys from the fund upon orders signed by the county treasurer.
- (g) At the end of any calendar year, if the balance in such fund exceeds \$50,000 and the county treasurer indicates that such amount in excess of \$50,000 shall not be needed and is not designated for technology, the county commission may authorize the transfer and use of such excess moneys by other county offices for equipment or technological services relating to the land or property records filed or maintained by the county.
- (h) If a charter form of government is adopted and implemented pursuant to K.S.A. 19-2680 et seq., and amendments thereto, the provisions of this section shall apply to the official, department or office which performs the duties and functions prescribed for the office of the county treasurer.
- Sec. 18. K.S.A. 2013 Supp. 79-3228 is hereby amended to read as follows: 79-3228. (a) For all taxable years ending prior to January 1, 2002, if any taxpayer, without intent to evade the tax imposed by this act, shall fail to file a return or pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income or pay

the tax due within six months thereafter, there shall be added to the tax an additional amount equal to 10% of the unpaid balance of tax due plus interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was due until paid.

- (b) For all taxable years ending prior to January 1, 2002, if any taxpayer fails voluntarily to file a return or pay the tax, if one is due, within six months after the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to 25% of the unpaid balance of tax due plus interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was due until paid. Notwithstanding the foregoing, in the event an assessment is issued following a field audit for any period for which a return was filed by the taxpayer and all of the tax was paid pursuant to such return, a penalty shall be imposed for the period included in the assessment in the amount of 10% of the unpaid balance of tax due shown in the notice of assessment. If after review of a return for any period included in the assessment, the secretary or secretary's designee determines that the underpayment of tax was due to the failure of the taxpayer to make a reasonable attempt to comply with the provisions of this act, such penalty shall be imposed for the period included in the assessment in the amount of 25% of the unpaid balance of tax due.
- (c) For all taxable years ending after December 31, 2001, if any taxpayer fails to file a return or pay the tax if one is due, at the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to 1% of the unpaid balance of the tax due for each month or fraction thereof during which such failure continues, not exceeding 24% in the aggregate, plus interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and

amendments thereto, from the date the tax was due until paid. Notwithstanding the foregoing, in the event an assessment is issued following a field audit for any period for which a return was filed by the taxpayer and all of the tax was paid pursuant to such return, a penalty shall be imposed for the period included in the assessment in an amount of 1% per month not exceeding 10% of the unpaid balance of tax due shown in the notice of assessment. If after review of a return for any period included in the assessment, the secretary or secretary's designee determines that the underpayment of tax was due to the failure of the taxpayer to make a reasonable attempt to comply with the provisions of this act, such penalty shall be imposed for the period included in the assessment in the amount of 25% of the unpaid balance of tax due.

(d) For all taxable years ending after December 31, 2013, if any taxpayer who has failed to file a return—or has filed an incorrect or insufficient return, and after notice from the director refuses or neglects within 20 days to file a proper return, the director shall determine the income of such taxpayer according to the best available information and assess the tax together with a penalty of 50% of the unpaid balance of tax due plus interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was originally due to the date of payment. If, at any time, a taxpayer filed a return and paid in full the tax due as stated on the return, at the time required by or under the provisions of this act and subsequently is adjusted by the director, and a notice of liability is sent to the taxpayer, no penalty shall be assessed under the provisions of this subsection with respect to any underpayment of income tax liability due to the adjustment if any such tax is paid within 30 days of such notice of liability. If

provisions of this subsection shall apply.

- (e) Any person, who with fraudulent intent, fails to pay any tax or to make, render or sign any return, or to supply any information, within the time required by or under the provisions of this act, shall be assessed a penalty equal to the amount of the unpaid balance of tax due plus interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was originally due to the date of payment. Such person shall also be guilty of a misdemeanor and shall, upon conviction, be fined not more than \$1,000 or be imprisoned in the county jail not less than 30 days nor more than one year, or both such fine and imprisonment.
- (f) Any person who willfully signs a fraudulent return shall be guilty of a felony, and upon conviction thereof shall be punished by imprisonment for a term not exceeding five years. The term "person" as used in this section includes any agent of the taxpayer, and officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee or member is under a duty to perform the act in respect of which the violation occurs.
- (g) (1) Whenever the secretary or the secretary's designee determines that the failure of the taxpayer to comply with the provisions of subsections (a), (b), (c) and (d) of this section was due to reasonable causes, the secretary or the secretary's designee may waive or reduce any of the penalties and may reduce the interest rate to the underpayment rate prescribed and determined for the applicable period under section 6621 of the federal internal revenue code as in effect on January 1, 1994, upon making a record of the reasons therefor.
- (2) No penalty shall be assessed hereunder with respect to any underpayment of income tax liability reported on any amended return filed by any taxpayer who at the time of filing pays

such underpayment and whose return is not being examined at the time of filing.

- (3) No penalty assessed hereunder shall be collected if the taxpayer has had the tax abated on appeal, and any penalty collected upon such tax shall be refunded.
- (h) In case of a nonresident or any officer or employee of a corporation, the failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the director.
- (i) In the case of a nonresident individual, partnership or corporation, the failure to do any act required by or under the provision of this act shall prohibit such nonresident from being awarded any contract for construction, reconstruction or maintenance or for the sale of materials and supplies to the state of Kansas or any political subdivision thereof until such time as such nonresident has fully complied with this act.
- Sec. 19. K.S.A. 2013 Supp. 74-50,222 is hereby amended to read as follows: 74-50,222. As used in K.S.A. 74-50,222, 74-50,223 and 79-32,267, and amendments thereto:
- (a) "Institution of higher education" means a public or private nonprofit educational institution that meets the requirements of participation in programs under the higher education act of 1965, as amended, 34 C.F.R. § 600;
- (b) "rural opportunity zone" means Allen, Anderson, Barber, Bourbon, Brown, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Decatur, Doniphan, Edwards, Elk, Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa, Labette, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho,

Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson counties;

- (c) "secretary" means the secretary of commerce; and
- (d) "student loan" means a federal student loan program supported by the federal government and a nonfederal loan issued by a lender such as a bank, savings and loan or credit union to help students and parents pay school expenses for attendance at an institution of higher education.";

And by renumbering sections accordingly;

Also on page 15, in line 13, before "K.S.A." by inserting "K.S.A. 79-3102 and"; also in line 13, by striking "79-201" and inserting "28-115, 74-50,222"; in line 14, following "79-1609" by inserting ", 79-3228";

Also on page 15, following line 14, by inserting:

- "Sec. 21. On January 1, 2015, K.S.A. 79-3107b is hereby repealed.
- Sec. 22. On January 1, 2019, K.S.A. 79-3101, 79-3102, as amended by section 15 of 2014 House Bill No. 2643, 79-3103, 79-3104, 79-3105, 79-3106, 79-3107, 79-3107a and K.S.A. 2013 Supp. 79-3107c are hereby repealed.";

On page 1, in the title, in line 1, by striking "property"; in line 5, by striking "property tax exemptions, health"; in line 6, by striking "clubs" and inserting "phase out of mortgage registration tax and replacement with fees for the recording of certain documents and instruments; county clerk technology fund; county treasurer technology fund; penalties for

certain taxpayers who file incorrect returns; rural opportunity zones"; also in line 6, following "amending" by inserting "K.S.A. 79-3102 and"; also in line 6, by striking "79-201" and inserting "28-115, 74-50,222"; in line 7, following "79-1609" by inserting ", 79-3228"; also in line 7, before the period by inserting "; also repealing K.S.A. 79-3101, 79-3102, as amended by section 15 of 2014 House Bill No. 2643, 79-3103, 79-3104, 79-3105, 79-3106, 79-3107, 79-3107a and 79-3107b and K.S.A. 2013 Supp. 79-3107c";

And your committee on conference recommends the adoption of this report.

Conferees on part of Senate
Conferees on part of House