

March 21, 2014

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Carlson:

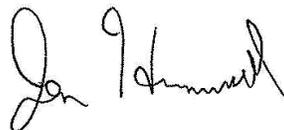
SUBJECT: Fiscal Note for HB 2764 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2764 is respectfully submitted to your committee.

HB 2764 would require that the county appraiser or district appraiser follow the policies, procedures, and guidelines of the Director of Property Valuation at the Department of Revenue in classifying commercial and industrial machinery and equipment as personal property. Any person who is found to violate this provision would not be eligible to be appointed to the office of appraiser.

The Department of Revenue indicates HB 2764 would have no fiscal effect on its operations. The Kansas Association of Counties indicates the bill would have no fiscal effect on counties.

Sincerely,



Jon Hummell,
Interim Director of the Budget

cc: Steve Neske, Department of Revenue
Melissa Wangemann, Association of Counties