

SESSION OF 2014

**SUPPLEMENTAL NOTE ON SUBSTITUTE FOR HOUSE
BILL NO. 2056**

As Recommended by House Committee on
Taxation

Brief*

Sub. for HB 2056 would implement several administrative changes involving the tax collection and enforcement process relating to confidentiality and tax warrants.

Relative to confidentiality, language in the bill would clarify that taxpayer information could be disclosed in certain civil and criminal actions or proceedings brought to enforce tax or revenue laws.

The bill also would remove a requirement that tax warrant notices be served within five days after the filing of tax liens.

Background

The original bill was introduced at the request of and was supported by the Department of Revenue.

Additional language originally approved during 2013 by the House Taxation Committee would have authorized the creation of state tax liens on personal property for certain delinquent tax debt and would have provided for the Department of Revenue to file notice of the liens with the Secretary of State. Those provisions were removed by the House Taxation Committee in 2014 after the bill was re-

*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>

referred. After staff noted a number of other technical amendments also were needed, the Committee recommended a substitute bill be created.

Although a revised fiscal note on the substitute bill was not immediately available, the Department of Revenue said that it was not expected to have any impact on SGF receipts. (The 2013 version that contained the tax lien provisions would have had a slightly positive, but indeterminate, impact on SGF receipts.)