

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman David Corbin at 10:50 a.m. on January 20, 2004, in Room 519-S of the Capitol.

All members were present except:

Senator Barbara Allen  
Senator David Haley

Committee staff present:

Chris Courtwright, Legislative Research Department  
Martha Dorsey, Legislative Research Department  
Gordon Self, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Richard Cram, Kansas Department of Revenue

Others attending:

See Attached List.

Senator Corbin called the Committee's attention to the minutes of the January 14 meeting.

Senator Donovan moved that the minutes of the January 14, 2004, meeting be approved, seconded by Senator Goodwin. The motion carried.

Richard Cram, Kansas Department of Revenue, requested the introduction of the following bills:  
(Attachment 1)

- A bill which would enable the Department to share taxpayer information relevant to pending legislative proposals with the Governor, the Department of Commerce, and state legislators. In addition, the bill would provide for the publication of names of businesses registered for sales tax and would allow information sharing with local governments and other state agencies.

Senator Lee moved to introduce the proposed bill, seconded by Senator Donovan. The motion carried.

- A bill which would require state agencies issuing professional licenses to share their licensee lists with the Department and which would require that the agencies not renew a professional license if the licensee has a delinquent tax liability.

Senator Lee moved to introduce the proposed bill, seconded by Senator Oleen. The motion carried.

- A bill which would require that a liquor license applicant be current in sales tax and withholding tax liability before a license can be issued or renewed. It would further require that liquor licensees operate as one entity for liquor and sales tax purposes.

Senator Lee moved to introduce the proposed bill, seconded by Senator Oleen. The motion carried.

- A bill which would require organizations that have entity-based sales tax exemptions to register with the Department in order to obtain the registration number required on the exemption certificate.

Senator Lee moved to introduce the proposed bill, seconded by Senator Taddiken. The motion carried.

- A bill which would make it unlawful to alter an interstate motor fuel user's license and which would add license alteration to the list of existing unlawful acts for which a fine can be

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:30 a.m. on January 20, 2004, in Room 519-S of the Capitol.

imposed.

Senator Lee moved to introduce the proposed bill, seconded by Senator Corbin. The motion carried.

- A bill which would provide a procedure for prompt issuance of a restraining order by the Shawnee County District Court against a business delinquent in reporting or remitting sales or employer withholding tax.

Senator Lee moved to introduce the proposed bill, seconded by Senator Goodwin. The motion carried.

- A bill which would amend current tax warrant statutes to provide for the filing of tax liens that will attach to the real property of a debtor as well as personal property without the necessity of seizure of the personal property in order to protect the Department under the bankruptcy law.

Senator Lee moved to introduce the proposed bill, seconded by Senator Oleen. The motion carried.

- A bill which would amend the motor fuel tax refund statute by deleting certain obsolete language and which would provide that claims for a refund of motor fuel taxes may be supported by electronic invoices.

Senator Lee moved to introduce the proposed bill, seconded by Senator Buhler. The motion carried.

- A bill which would increase the period for renewing certification of the mineral severance tax minimum production exemption on oil wells and leases from one year to two years.

Senator Donovan moved to introduce the proposed bill, seconded by Senator Goodwin. The motion carried.

- A bill which would replace the K.A.P.A. appeal process for drug tax assessment with an informal process essentially identical to that currently used for income and sales taxes.

Senator Oleen moved to introduce the proposed bill, seconded by Senator Lee. The motion carried.

The meeting was adjourned at 11:20 a.m.

The next meeting is scheduled for January 21, 2004.