

SESSION OF 2015

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2240

As Amended by House Committee on Taxation

Brief*

HB 2240, as amended, would repeal a prohibition enacted in 2014 against employees of the State Board of Tax Appeals (BOTA) being appointed by the Chief Hearing Officer of that body as hearing officers.

A second provision of the bill would exempt from certain BOTA education requirements members who are state certified general real property appraisers. Additional language would clarify that state certified real property appraisers appointed to BOTA could immediately begin drawing their full salaries, removing them from a provision enacted in 2014 that does not allow members to be paid until the education requirements have been met.

The bill would be in effect upon publication in the *Kansas Register*.

Background

The original bill, requested for introduction and supported by a representative of BOTA, dealt only with repealing the prohibition against BOTA employees serving as hearing officers. The House Taxation Committee on March 12 amended the bill to make it effective in the *Kansas Register*, and to add the provisions relating to exempting state certified real property appraisers from certain BOTA education requirements.

*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>

Relative to the fiscal impact, conferees from BOTA stated if the bill were to be enacted, they would not need to request additional SGF appropriations of \$115,000 for FY 2016 and FY 2017 to hire additional hearing officers.