

# STATE OF KANSAS

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GOVERNOR JEFF COLYER, M.D.  
LARRY L. CAMPBELL, CHIEF BUDGET OFFICER

February 23, 2018

The Honorable Blaine Finch, Chairperson  
House Committee on Judiciary  
Statehouse, Room 519-N  
Topeka, Kansas 66612

Dear Representative Finch:

SUBJECT: Fiscal Note for HB 2725 by House Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2725 is respectfully submitted to your committee.

HB 2725 would add a provision to clarify that the current powers and duties of the Board of Tax Appeals should not be construed to allow a non-attorney taxpayer representative to engage in unauthorized practice of law. This would include, but not be limited to, presenting and objecting to evidence, examining witnesses, filing pleadings or making legal arguments.

According to the Board of Tax Appeals, the bill would have no fiscal effect on agency expenditures or workload.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Campbell".

Larry L. Campbell  
Chief Budget Officer

cc: Jody Allen, Tax Appeals  
Lynn Robinson, Department of Revenue