

SESSION OF 2017

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2228

As Amended by House Committee on Taxation

Brief*

HB 2228, as amended, would expand a list of certain types of tax-exempt property whose owners are not required to seek approval from the State Board of Tax Appeals (SBOTA) to include property acquired by a land bank, recreational vehicles owned by full-time members of the military, and most property belonging to the federal government (other than any such federal property otherwise expressly declared by Congress to be subject to state and local taxation).

Background

The original bill, which contained the repeal of SBOTA filing requirements for land-bank property and certain recreational vehicles owned by members of the military, was supported during the public hearing by a representative of the Kansas County Treasurers' Association.

On March 6, the House Taxation Committee amended the bill to incorporate an additional exemption from SBOTA filing requirements regarding certain federal property that had already been approved by the Senate as part of 2017 SB 29.

Neither the original bill nor the amended version has any fiscal impact for the state or local units.

*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>