

SESSION OF 2020

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2439

As Recommended by House Committee on
Appropriations

Brief*

HB 2439 would remove requirements for the following reports to be submitted to the Legislative Division of Post Audit:

- An audited statement of actual expenditures incurred of any nonprofit corporation organized for the purpose of providing legal services to indigent inmates of Kansas correctional institutions;
- Department of Administration documentation of write-off of accounts receivable or taxes receivable;
- An annual audit report of an independent certified public accountant of any corporation whose operations are substantially controlled by the Board of Regents or any state educational institution for the operation of the Board or educational institution; and
- An annual report from the Secretary of Revenue identifying each tax abatement of \$5,000 or more by taxpayer.

The bill would also remove a provision regarding retroactivity on and after July 1, 1999, and make technical changes.

*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>

Background

The bill was introduced by the Legislative Post Audit Committee.

In the House Committee on Appropriations hearing, the Legislative Post Auditor provided proponent testimony, stating the agency no longer oversees the audit work associated with the reports because of the enactment of 2018 SB 260 and received no meaningful information from the reports. No neutral or opponent testimony was provided.

SB 258, also introduced by the Legislative Post Audit Committee, contains identical provisions.

According to the fiscal note prepared by the Division of the Budget on the bill, enactment of the bill would have no fiscal effect.