

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Caryn Tyson at 9:30 am on Wednesday, January 13, 2021, in room 548-S of the Capitol.

All members were present except:

Senator J.R. Claeys – Excused
Senator Tom Holland – Excused
Senator Dan Kerschen – Excused

Committee staff present:

Adam Siebers, Office of Revisor of Statutes
Amelia Kovar-Donohue, Office of Revisor of Statutes
Anthony Charay, Committee Assistant
Edward Penner, Legislative Research Department
Sky Westerlund, Acting Committee Assistant

Conferees appearing before the Committee:

Eric Stafford, Kansas Chamber
Michael Austin, Kansas Policy Institute
Emily Fetsch, Kansas Action for Children

Others in attendance:

[See Attached List](#)

Request for Bill Introductions

The Chairperson welcomed everyone to the Committee and expressed appreciation for patience through the current constantly changing parameters of the session.

Riley Scott, on behalf of HR Block, requested a bill introduction of a taxpayer protection bill. Without objection, the bill request was accepted.

Eric Stafford, Kansas Chamber, requested a bill introduction for market place facilitator and sales tax legislation, RS 0156. Without objection, the bill request was accepted.

Dave Trabert, Kansas Policy Institute, requested a bill introduction for a state income tax exemption for retirees of state employer plans, RS 0186. Without objection, the bill request was accepted.

Possible Action on Bills Previously Heard

The Chairperson stated the Committee will work **SB 13** and asked Amelia Kovar-Donohue, Office of Revisor of Statutes, to give a brief overview of the bill.

The Chairperson drew attention to item 2 in the Memo submitted by the League of Kansas

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Municipalities. ([Attachment 1](#))

Senator Tyson moved and seconded by Senator Alley to amend the bill to clarify what is included in the cost of printing. The motion carried.

Further discussion ensued.

Senator Alley moved and seconded by Senator Baumgardner to move **SB 13** out of committee favorably, as amended. The motion carried.

Senator Corson requested that his vote be recorded as a nay.

Hearing on: SB22 — Providing income tax modifications for global intangible low-taxed income, business interest, capital contributions, FDIC premiums, business meals and payment protection program loans and expenses; expanding the expense deduction availability to income tax taxpayers and calculating the deduction amount; allowing an individual to itemize deductions in Kansas despite not itemizing on their federal return; exempting from income compensation attributable to unemployment insurance ID fraud; and increasing the net operating loss for corporations.

The Chairperson opened the hearing on **SB 22**.

Adam Siebers, Office of Revisor Statutes provided a briefing on the legislation. ([Attachment 2](#))

Eric Stafford, Kansas Chamber, provided proponent testimony. The conferee stood for questions. ([Attachment 3](#))

Michael Austin, Kansas Policy Institute, presented testimony in support of the bill. The conferee stood for questions. ([Attachment 4](#))

Emily Fetsch, Kansas Action for Children joined the meeting via WebEx. She presented opposition testimony to **SB 22**. The conferee stood for questions. ([Attachment 5](#))

The Chairperson suspended the hearing of **SB 22** until Tuesday, January 19.

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With no further business, the Chairperson adjourned the meeting at 10:27 am.