Approved: <u>April 30, 2016</u>

## MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairperson Marvin Kleeb at 8:02am on Friday, March 18, 2016, 582-N of the Capitol.

All members were present

## Committee staff present:

Scott Wells, Office of Revisor of Statutes Reed Holwegner, Legislative Research Department Phyllis Fast, Kansas Legislative Committee Assistant Chris Courtwright, Legislative Research Department Adam Siebers, Office of Revisor of Statutes

Conferees appearing before the Committee:

No conferees present

Others in attendance:

See Attached List

Without objection, Chairman Kleeb sought discussion and possible action on HB2714 - Concerning property taxation, valuation, appeals, procedure; state board of tax appeals, filing fees, procedure, appeals to district court.

After considerable discussion, Chairman Kleeb agreed to continue the meeting at 2:15 pm in order to give committee members time to complete amendments for today's discussion and possible action.

At 2:13 pm, Chairman Kleeb continued a discussion and possible action on **HB2472**. Guest List: (Attachment)

Scott Wells briefed the Committee on each house bill discussed.

Representative Hineman made a motion to pass out **HB2472 - Clarifying jurisdictional rules relating** to judicial review of state board of tax appeals orders favorable. Representative Wolfe Moore seconded the motion. Motion passed.

Representative Hineman made a motion to amend HB2472 by inserting the contents of HB2719 - Concerning local government; relating to certain taxing jurisdictions, approval of levies and bonds by electors or elected body. Representative Wolfe Moore seconded the motion.

<u>Vice Chair Suellentrop made a motion to amend HB2472. (Attachment 1) Ranking Minority Member</u>

## CONTINUATION SHEET

MINUTES of the Committee on Taxation at 8:02am on Friday, March 18, 2016 in Room 582-N of the Capitol.

Sawyer seconded the motion. Motion passed

Ranking Minority Member Sawyer made a motion to amend **HB2472**. (Attachment 2) Vice Chair Suellentrop seconded the motion. Motion passed.

Ranking Minority Member Sawyer made a motion to amend **HB2472**. (Attachment 3) Representative Helgerson seconded the motion. Motion passed.

Ranking Minority Member Sawyer made a motion to amend **HB2472**. (Attachment 4) Vice Chair Suellentrop seconded the motion. Motion passed.

<u>Representative Hineman made a motion to amend HB2472. (Attachment 5) Representative Wolfe Moore seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2071 - Property taxation; market study analysis, persons eligible to be appointed appraiser.</u> Ranking <u>Minority Member Sawyer seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to amend **HB2472**. (Attachment 6) Ranking Minority Member Sawyer seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2167 - Increasing interest rate on delinquent real property taxes.</u> Ranking Minority Member Sawyer seconded the motion. Motion passed.

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2474 - Extinguishing tax liens on personal property in certain circumstances.</u> Ranking Minority Member Sawyer seconded the motion. Motion passed.

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2476 - </u>
<u>County treasurer to check claims against delinquent real and personal property tax lists.</u> Ranking <u>Minority Member Sawyer seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2701 - Evidence used to determine value of production for property taxes with oil or gas leases for properties.</u> Ranking Minority Member Sawyer seconded the motion. Motion passed.

<u>Representative Hineman made a motion to amend **HB2472**. (Attachment 7) Representative Helgerson seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the contents of HB2706 - Creating a property tax exemption for Gove county healthcare endowment foundation, inc. for</u>

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## CONTINUATION SHEET

MINUTES of the Committee on Taxation at 8:02am on Friday, March 18, 2016 in Room 582-N of the Capitol.

<u>certain property</u>. Ranking Minority Member Sawyer seconded the motion. Motion passed.

<u>Representative Hutton made a motion to amend HB2472. (Attachment 8) Representative Corbet seconded the motion. Motion passed.</u>

<u>Representative Hineman made a motion to amend HB2472. (Attachment 9) Ranking Minority Member Sawyer seconded the motion. Motion passed.</u>

Representative Corbet made a motion to amend HB2472 by inserting the contents of HB2168
-Property tax exemption and classification for property used for bed and breakfast purposes.
Representative Ryckman, Sr. seconded the motion. Motion passed.

<u>Vice Chair Suellentrop made a motion to amend HB2472 by inserting the amended language of</u>
<u>HB2714. (Attachment 10) Ranking Minority Member Sawyer seconded the motion. Motion passed.</u>

<u>Representative Hutton made a motion to amend HB2472. (Attachment 11) Ranking Minority Member Sawyer seconded the motion. After considerable discussion, motion failed.</u> Division called. The vote was 4-12.

<u>Representative Hutton made a motion to amend **HB2472**. (Attachment 12) Vice Chair Suellentrop seconded the motion. After considerable discussion, the motion passed.</u>

<u>Representative Phillips made a motion to amend HB2472. (Attachment 13) Representative Thompson seconded the motion.</u> After a brief discussion, <u>the motion passed.</u> Division was called. The vote was 12-9.

<u>Representative Hutton made a motion to amend **HB2472**. (Attachment 14) Representative Weberseconded the motion.</u> After a brief discussion, <u>motion passed</u>.

Representative Hutton made a motion to amend **HB2472**. (Attachment 15) Vice Chair Suellentrop seconded the motion. Motion passed.

<u>Representative Hineman closed on his motion to pass out HB2472 as amended. Ranking Minority Member Sawyer seconded the motion. Motion passed.</u>

<u>Vice Chair Suellentrop made a motion to remove the contents of **SB280** and insert the amended contents of **HB2472** into **H sub for SB280**. Ranking Minority Member Sawyer seconded the motion. <u>Motion passed.</u></u>

The meeting was adjourned at 4:04pm.

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