Approved: March 17, 2015

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Les Donovan at 9:30 am on Tuesday, January 27, 2015, 548-S of the Capitol.

All members were present

Committee staff present:

Chris Courtwright, Legislative Research Department Edward Penner, Legislative Research Department Adam Siebers, Office of Revisor of Statutes Gordon Self, Office of Revisor of Statutes Judy Seitz, Kansas Legislative Committee Assistant

Conferees appearing before the Committee:

No conferees present

Others in attendance:

See Attached List

<u>Discussion & action on: SB29 — Removal of community improvement district sales tax administration fund aggregate cap.</u>

Adam Siebers said this bill removes the \$60,000 cap on the Community Improvement District Sales Tax Administration Fund that the Kansas Department of Revenue (KDOR) is able to retain per year. He stated that this fund receives 2% of the sales taxes collected in a community improvement district. Mr. Siebers also said that the fund is used to defray the expenses of the KDOR in the administration and enforcement of the collection of sales tax.

Mr. Cram, KDOR, answered a question from Committee.

<u>Senator Powell made a motion to pass SB29 out favorably. Senator Petersen seconded the motion. The</u> motion carried.

<u>Discussion & action on: SB30 — Electronic filing of mineral severance tax returns required.</u>
Adam Siebers reviewed the bill which would require severance tax returns to be filed electronically using the KDOR's KOLAR (Kansas On Line Automated Registration) system. This bill also contains a hardship provision where a filer who demonstrates a hardship to the Director of Taxation can still file severance tax returns on forms prescribed by the Director.

Mr. Cram answered questions from the Committee.

Senator Melcher made a motion to pass SB30 out favorably. Senator Pilcher-Cook seconded the

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES of the Committee on Assessment and Taxation at 9:30 am on Tuesday, January 27, 2015, 548-S of the Capitol.

motion. The motion carried.

Adjournment

The meeting was adjourned at 9:43 am.

Next meeting

The next scheduled meeting is Wednesday, January 28 to hear <u>SB48 - Sunset of property tax exemption for new qualifying pipeline property and retention of exemption for existing exemptions.</u>