

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Les Donovan at 9:30 am on Thursday, February 19, 2015, 548-S of the Capitol.

All members were present except:

Senator Terry Bruce – Excused

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:

Senator Jeff King, District 15

Others in attendance:

[See Attached List](#)

Bill introductions

Senator Abrams requested the introduction of a bill concerning a sales tax exemption.

There being no objection from any member present, the Chair declared a motion to introduce the bill adopted by consensus.

Chairperson Donovan requested the introduction of the following bills:

1. Concerning the elimination of the sales tax exemption on farm machinery and equipment
2. Concerning the elimination of the property tax exemption from statewide school levy for residential property to the extent of \$20,000 of its appraised value
3. Concerning the elimination of the property tax exemption for property used to generate electricity utilizing wind technology or renewable energy
4. Concerning the elimination of the sales tax exemption on sales of water, electricity, heat and other fuels for production of heat and lighting for residential premises and agricultural use

There being no objection from any member present, the Chair declared a motion to introduce the bills adopted by consensus.

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Hearing on: SB238 — Homestead property tax eligibility for 100% armed forces service-connected disability.

Senator Jeff King testified in support of **SB238** which would ensure that fully disabled veterans qualify

CONTINUATION SHEET

MINUTES of the Committee on Assessment and Taxation at 9:30 am on Thursday, February 19, 2015, 548-S of the Capitol.

for Homestead assistance regardless of their federal benefits. ([Attachment 1](#))

Richard Cram, Director, Policy and Research, Kansas Department of Revenue (KDOR) answered questions regarding this bill. He said that the current law already provides that "veterans disability payments" are not included in "income". Mr. Cram said that **SB238** provides clarification only because the KDOR interprets the current definition as already excluding service-connected disability payments received from the Department of Veterans Affairs. He distributed copies of the general information for filing a Homestead refund. ([Attachment 2](#))

Chair Donovan said the Committee would not need to work the bill.

The meeting adjourned at 10:50 am.