

SENATE BILL No. 156

By Committee on Assessment and Taxation

2-1

9 AN ACT concerning taxation; relating to secretary of revenue; tax report
10 to legislature.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) Before each regular session of the legislature, the sec-
14 retary of revenue shall report to the legislature and the governor on the
15 effect, if it is possible to assess, of exemptions, credits and exclusions,
16 relating to:

17 (1) State sales and use taxes; and

18 (2) individual and corporation income and privilege taxes.

19 (b) Such report shall include an analysis of each special provision of
20 law that reduces the amount of tax payable, an estimate of the loss of
21 revenue for the current fiscal year and a citation of the statutory or legal
22 authority for such provision.

23 Sec. 2. This act shall take effect and be in force from and after its
24 publication in the statute book.