

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATIONThe meeting was called to order by Representative Jim Braden at
Chairperson9:00 a.m./p.m. on February 18, 1983 in room 519S of the Capitol.

All members were present except: Representatives Ott and Wunsch who were excused.

Committee staff present:

Wayne Morris, Research Department
Tom Severn, Research Department
Don Hayward, Revisor of Statutes' Office
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

Senator Merrill Werts
Representative Dean Shelor

The meeting was called to order by the Chairman.

Senator Werts appeared as the sponsor of Senate Bill 45 to explain the necessity for the legislation. Senate Bill 45 amends K.S.A. 12-192 concerning the distribution of countywide retailers' sales taxes to provide that no persons residing within the Fort Riley military reservation shall be included in the determination of the population of any city located within Riley County. The bill is intended to insure that no cities share in any Riley County sales tax receipts if the annexation of Fort Riley is upheld by the courts.

The Chairman then called on Don Hayward to explain a proposed bill being requested by some of the contractors associations relating to city/county sales tax on services. The bill would allow retailers to have a one-time, irrevocable option as to whether they would use the situs of their business or the situs of services performed for sales tax purposes. Following discussion, Representative King made a motion that this bill be introduced by the committee and referred back to the committee for action. Representative Aylward seconded the motion. The motion carried.

Hearings were then held on House Bill 2236 and Representative Shelor appeared before the committee to explain the bill. He explained that this bill would allow an individual an alternative to the present refund method on motor fuel taxes paid. This bill would allow a taxpayer to receive an income tax credit rather than a refund. He stated that his intent was not to give the taxpayer an alternative although as the bill is currently drafted, this is what would happen. His intent was to make the income tax credit the only way the refund could be obtained and that he would discuss this matter with the revisor and would present an amendment at a future date to achieve his original intent. He also stated that these funds should be drawn from the state highway fund rather than the general fund.

The committee discussed House Bill 2207 which allows counties to levy up to 1/2 mill for services for the physically handicapped, subject to a protest petition. Representative Lowther made a conceptual motion to amend House Bill 2207 to allow commissioners the option of placing the question on the ballot and to also provide for the question to be placed on the ballot by submission of a 5% petition for referendum. Representative Erne seconded the motion.

Representative Leach made a substitute motion to report House Bill 2207 favorable for passage and Representative V. Miller seconded the motion. The motion failed.

Representative Barkis made a substitute motion to amend House Bill 2207 to that such tax could be adopted by the county commissioners, subject to a 5 percent protest petition, or so that a 5 percent petition for referendum could put the question of levying such a tax on the ballot. Representative Rolfs seconded the motion. The motion carried and Representative Aylward voted "No".

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,
room 519S, Statehouse, at 9:00 a.m./~~p.m.~~ on February 18, 1983.

Representative Barkis made a conceptual motion to amend Section 1 of House Bill 2207 to include community based independent living programs. Representative Jarchow seconded the motion.

Representative Vice Miller made a substitute motion to report House Bill 2207 favorable for passage as amended. Representative Vancrum seconded the motion. The motion carried.

The meeting was adjourned.

