

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at
Chairperson

9:00 a.m. ~~pm~~ on March 4, 1983 in room 519-S of the Capitol.

All members were present ~~except~~

Committee staff present:

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

Conferees appearing before the committee:

The meeting was called to order by the Chairman. The minutes of the meetings held on February 21, 22, and 23 were approved as written.

The committee held discussions on House Bill 2256 which would allow Phillips County to hire a deputy appraiser who shall have binding authority to make oil and gas assessments.

Representative King made a motion that House Bill 2256 be reported adversely and Representative Frey seconded the motion. The motion carried.

The committee then discussed House Bill 2498 which would amend several statutes relating to enterprise zones to: 1) require a map and scheduled plan; 2) require reapproval of a plan every 5 years; 3) limit the size of a zone; 4) limit after 1982, the income tax credit to employees whose employment entitles the employer to a federal targeted jobs tax credit; and 5) limit the sales tax refund to a refund of sales tax paid for manufacturing machinery and equipment.

Representative Rolfs made a motion to conceptually amend House Bill 2498 to restrict credits for employees on page 5 to residents of the State of Kansas. Representative Leach seconded the motion. The motion carried.

Representative Vancrum made a motion to not limit the number of enterprise zones a city may have as long as they still do not, in the aggregate, comprise more than 25% of the total population of a city nor more than 25% of the land area. Representative Reardon seconded the motion. The motion carried.

Representative Barkis made a motion to make House Bill 2498 retroactive to January 1, 1983. Representative Jarchow seconded the motion. The motion carried.

Representative Leach made a conceptual motion to amend House Bill 2498 to make all credits \$350 on Page 5. Representative Schmidt seconded the motion.

Representative Reardon made a substitute conceptual motion to make all credits \$400 rather than \$500 on Page 5. Representative Jarchow seconded the motion. The motion was subsequently withdrawn and the second was also withdrawn.

Representative Spaniol made a substitute motion that House Bill 2498 be tabled and Representative Rolfs seconded the motion. The motion failed.

Representative Ott made a substitute motion to make House Bill 2498 retroactive to the beginning of the Enterprise Zone legislation enacted during the 1982 session of the legislature. Representative Spaniol seconded the motion. The motion failed.

Representative Miller made a substitute motion to report House Bill 2498 favorable for passage and Representative Aylward seconded the motion. The motion carried. Representatives Spaniol, Leach, Ott, and Turnquist voted "No".

The committee then turned the discussion to House Bill 2369 which would provide that owners of adult care homes, children's homes, or elderly housing, need not show that its charges are at the lowest feasible cost if certain conditions are met.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on March 4, 1983.

Representative Vancrum made a motion to remove House Bill 2369 from the table and Representative Leach seconded the motion. The motion failed. Representative Rolfs voted "Yes".

Representative Rolfs made a motion to remove House Bill 2471 from the table and Representative Frey seconded the motion. House Bill 2471 would allow retailers of services to make an election regarding the situs of such services. The motion failed.

The committee then discussed House Bill 2317 which would allow counties to impose a 1/2 cent countywide highway sales tax to pay off certain bonds or to allow counties to issue general obligation bonds to finance state highway help bonds.

Representative Frey made a motion to reconsider action on House Bill 2317. Representative Rolfs seconded the motion. The motion carried.

Representative Lowther made a motion to amend House Bill 2317 to include provisions for a three-year sunset from the effective date of the legislation. Representative King seconded the motion. The motion carried. Representative Jarchow voted "No".

Representative Lowther made a motion that House Bill 2317 be reported favorable for passage as amended and Representative King seconded the motion.

Representative Miller made a substitute motion that House Bill 2317 be tabled and Representative Leach seconded the motion. The motion failed.

The Chairman then called for the vote on the original motion to report House Bill 2317 favorable for passage as amended. The motion carried. Representative Jarchow voted "No".

Representative Erne then made a motion to remove House Bills 2338 and 2339 from the table and Representative Leach seconded the motion.

House Bill 2338 exempts motor vehicles from local sales taxes, but applies local use tax to all motor vehicle sales, based on the residence of the owner. House Bill 2339 would provide that the state sales tax on sales of all vehicles shall be collected by the county treasurer rather than the retailer.

Representative Lowther called for a division of the question.

The Chairman ruled that the question would be divided. The vote was taken to remove House Bill 2338 from the table. The motion failed.

The vote was then taken to remove House Bill 2339 from the table and the motion failed.

The meeting was adjourned.

