

HOUSE ASSESSMENT AND TAXATION - 1983 - MEMBERS

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Vice-Chairman.....Representative Ed Rolfs  
Ranking Minority Member.....Representative Robin Leach

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Representative Marvin Barkis  
Representative Rex Crowell  
Representative Larry Erne  
Representative Robert Frey  
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Representative Kenneth King  
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Representative Robert Vancrum  
Representative Robert Wunsch

STAFF:

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

COMMITTEE ACTION INDEX

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2011	Redemption period of real estate sold for delinquent taxes. Re Proposal No. 25.	1/17/83	1/28/83 2/7/83
HB 2016	Aggregate tax levy limitations on cities and counties. Re Proposal No. 2	2/1/83	1/25/83 2/10/83
Sub. for HB 2017	Adjustment to assessed valuation of taxing subdivisions for debt limit purposes.	2/1/83	1/25/83 2/10/83
HB 2018	Annual renewal of property tax exemptions abolished. Re Proposal No. 2	2/2/83	1/25/83 1/26/83 2/9/83
HB 2019	Farm machinery and equipment exemptions from property taxation. Re Proposal No. 2	2/2/83	1/25/83 1/26/83 2/9/83 2/11/83
HB 2020	Alternative fund and aggregate levy limits of certain taxing subdivisions prescribed. Re Proposal No. 2	2/1/83	1/25/83 2/14/83 3/29/83
HB 2021	Levy of taxes to offset loss of intangible tax revenues; exemption from aggregate levy limits. Re. Proposal No. 5	1/18/83	1/20/83
HB 2023	Gross earnings tax by local units of government; enforcement and administration. Re Proposal No. 5	1/18/83	1/20/83
HB 2036	Oil and gas property assessment, late filing penalties.	1/17/83	1/20/83
HB 2037	Apportionment of valuation and taxes of divided real property.	1/17/83	1/20/83
HB 2042	Farm machinery and equipment property tax exemption repealed.	2/4/83	2/7/83
HB 2044	Increase in state sales tax rate; exemption of food from state and local sales tax.		
HB 2045	Solar energy system tax credit applicability extended.	1/24/83	2/2/83
HB 2046	Income tax deduction for accelerated depreciation disallowed.		
HB 2047	Taxation of motor vehicles changing tax situs.	1/19/83	1/31/83
HB 2048	Business aircraft property tax exemption repealed.	2/4/83	2/7/83
HB 2053	School district income tax.	1/27/83	1/26/83 2/2/83 2/17/83 4/7/83
HB 2054	Valuation of motor vehicles for budgetary and aggregate tax levy limit purposes.	1/31/83	2/3/83

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2065	Income tax credit for heat pumps.	2/8/83	2/11/83
HB 2089	Sales tax exemption for newspapers.		
HB 2090	Sales tax exemption for coin-operated car washing services.		
HB 2104	Utility services expenses adjustment for homestead property tax relief purposes		
HB 2106	Cigarette tax increase.	2/9/83	2/15/83 4/7/83
HB 2124	Motor vehicles of school districts exempted from motor vehicle tax.	1/31/83	1/31/83
HB 2130	Increase in alcoholic liquor enforcement tax.	2/9/83	4/7/83
HB 2133	Sales tax imposed upon furnishing of certain professional services.		
HB 2141	Notification of oil and gas property tax delinquency to landowner.	2/8/83	2/14/83
HB 2142	Income tax deduction for amortization of alcohol producing facility.		
HB 2154	Tax situs of sales of services for local sales tax purposes.	2/3/83	2/11/83
HB 2155	Statewide reappraisal of property; aggregate levy limit on taxing subdivisions.		3/3/83 3/4/83
HB 2159	Service programs for the elderly; tax levy.	2/15/83	
HB 2166	Regional library system; mill levy increase.	2/11/83	2/14/83
HB 2172	Severance tax on oil and gas.		
HB 2173	Tax on the processing of natural gas.		
HB 2207	Tax levy authorization for service programs for the handicapped.	2/15/83	2/16/83 2/18/83
HB 2211	Sales tax exemption for services performed in new construction repealed.		
HB 2216	Effective date of local retailers' sales taxes.	2/14/83	2/14/83
HB 2217	Maintenance of tax refund funds.	2/14/83	2/14/83
HB 2230	Property tax exemption for livestock.		
HB 2231	Property tax exemption for industrial revenue bond projects repealed.		
HB 2232	Property tax exemption for household goods and personal effects removed.		

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2233	State property tax imposed on money, notes and other evidence of debt.		
HB 2236	Income tax credit for refundable motor	2/18/83	2/21/83
HB 2256	Deputy appraiser for oil and gas property in Phillips county.	3/2/83	3/4/83
HB 2265	Taxation of income, certain credits, postsecondary education students.		
HB 2271	Exemption of food from state and local sales taxes.		
HB 2277	Cigarette tax rate increased.		2/15/83
HB 2317	Countywide retailers' highway sales tax.	2/25/83	3/2/83 3/3/83 3/4/83
HB 2323	Severance tax on oil and gas.		
HB 2329	Income tax credit, contributions to community facilities for the mentally retarded and united cerebral palsy research foundation.	2/22/83	3/2/83
HB 2338	Local use tax imposed upon vehicles.	2/17/83	2/24/83 3/2/83 3/4/83
HB 2339	Collection of tax on motor vehicle sales by county treasurer.	2/17/83	2/24/83 3/2/83 3/4/83
HB 2347	Valuation of motor vehicles for taxation purposes.	2/16/83	
HB 2361	Use value appraisal of land devoted to agricultural use.		
HB 2369	Concerning tax exemptions for certain adult and children's homes and housing for elderly.	2/16/83	2/21/83 3/2/83 3/4/83
HB 2377	Income tax rates increased.	2/21/83	
HB 2378	Income tax deduction for qualified investments to small business.		
HB 2441	Income tax credit for contribution of computers to unified school districts.	2/23/83	3/2/83
HB 2469	Certificates of value required of public utilities, when.	2/23/83	2/25/83
HB 2471	Tax situs of certain sales of services for countywide and city sales tax purposes.	2/24/83	2/28/83 3/4/83
HB 2498	Enterprise zone; designation and tax incentives.	3/1/83	2/28/83 3/4/83
HB 2547	Registration of automatic amusement devices.		
HB 2556	Kansas educational building fund and state institutions build fund property tax levies.		

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2567	Corporate depreciation expense deduction for income tax purposes limited to 85% of federal deduction.	4/6/83	
HB 2571	Taxation of use of pipelines for transportation of coal, oil, natural gas, helium, gas liquids, water, hydrocarbon refined products.	4/19/83	
HCR 5008	Constitutional amendment; classification of property for purposes of taxation.		2/10/83
HCR 5009	Constitutional amendment; classification of property for taxation purposes.		2/10/83 3/29/83
HCR 5022	Constitutional amendment eliminating property tax exemption for household goods and personal effects.		
HCR 5028	Constitutional amendment; classification of farm machinery and equipment held as inventory.		

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SB 15	Inheritance tax; property transferred in contemplation of death; Re Proposal No. 3.	3/10/83	3/10/83 3/16/83
SB 16	Use valuation of property for inheritance tax purposes.	3/10/83	3/10/83 3/16/83
SB 35	Acceleration of withholding income tax payments.	1/21/83	1/21/83
SB 36	Accelerated collection of retailers' sales tax.	1/21/83	1/21/83
SB 45	Distribution of revenue received from countywide retailers' sales taxes in Riley county.	2/18/83	2/21/83
SB 65	Public library employee benefits contribution funds.	3/25/83	3/25/83
SB 118	Service programs for the elderly; tax levy.	3/10/83	3/21/83 3/25/83
SB 144	Solar energy income tax credit qualifications; extension of applicability.		
SB 166	Valuation of motor vehicles for taxation purposes.	3/21/83	3/21/83
SB 183	Distribution of sample packages of cigarettes.	3/24/83	3/25/83
SB 263	Appeals from orders of Board of Tax Appeals.	3/21/83 3/24/83	3/24/83
Sub. for SB 267	Severance tax on coal, gas and oil.	3/14/83 3/15/83	3/10/83 3/16/83 3/28/83
SB 275	Statewide reappraisal of property; aggregate levy limit on taxing subdivisions.	3/22/83 3/23/83 3/24/83	3/29/83
SB 293	Exemption of certain school district property from property taxes.	3/23/83 3/24/83	3/24/83
SB 382	State retailers' sales tax collection; liability of collector. (later changed to Severance tax on oil and gas).	3/23/83	3/24/83 4/6/83
SB 383	Enforcement of income tax return filing requirements.	3/23/83	3/24/83
SB 384	Collection of delinquent taxes. (later changed to Severance tax on salt, coal, oil and gas.)	3/23/83	3/24/83
SB 410	Repeal of city or countywide retailers' sales tax.	4/22/83	4/22/83
Sub. for SB 429	Sales of liquor to clubs; minimum mark-up, taxes, delivery.		
SCR 1614	Modifying rules and regulations of department of revenue concerning solar energy incentives.	4/22/83	4/22/83

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		HEARINGS	COMM. ACTION	HOUSE ACTION	HEARINGS	COMM. ACTION	HOUSE ACTION		
H.B. 2011 12-20-82 Local Govt.	Amends K.S.A. 79-2801 and 2401a to provide that the three-year grace period prior to the forced sale of property for delinquent taxes shall apply only to homestead property. Taxes on real estate, other than on homestead property, must be paid within one year or the property will be subject to forced sale (In re 1982 Proposal No. 25 -- Sewer Assessment Laws).	1-17-83	2-7-83; Be passed as amended.	2-22-83; FA passed as amended.	3-17-83	3-18-83; Be not passed.			
H.B. 2016 12-20-82 S.C.A.&T.	Amends K.S.A. 79-5002 and 5006 within the tax lid to update the base year from 1969 or 1970 to 1981 or 1982 and subtract farm machinery and business aircraft valuations from the unit's base year personal property valuation (In re 1982 Proposal No. 2 -- Property Tax Base).	2-1-83	2-10-83; Be passed as amended.	2-17-83; FA passed as amended.	3-17-83	3-29-83; Be passed.	3-30-83; EFA passed.	4-15-83; Vetoed. (Later enacted as H.B. 2582).	
H.B. 2017 12-20-82 S.C.A.&T.	Enacts a new section to allow 1982 valuations as the basis for bonded indebtedness limits (In re Proposal No. 2 -- Property Tax Base).	2-1-83	2-10-83; Sub bill be passed.	2-17-83; FA sub. be passed as amended by COW.	3-22-83	3-22-83; Be passed.	3-24-83; EFA passed.	4-4-83; Approved.	
H.B. 2018 12-20-82 S.C.A.&T.	Repeals K.S.A. 79-210 (which requires an annual claim for property tax exemptions) and amends K.S.A. 79-213 to require initial approval of exemptions by the Board of Tax Appeals only for property whose exemption is limited to a number of years.	2-2-83	2-9-83; Be passed as amended.	2-17-83; FA passed as amended.	3-22-83	3-22-83; Be passed; 3-29 Be passed as amended.	3-31-83; EFA passed as amended.	4-4-83; H. nonconcurrent.	
H.B. 2019 12-20-82 S.C.A.&T.	Amends K.S.A. 79-201j to clarify that machinery used in custom farm&ranchwork for hire will qualify for the property tax exemption (In re Proposal No. 2 -- Property Tax Base).	2-2-83		3-4-83; Referred to Cal. E. Printing.					

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		HEARINGS	COMM. ACTION	HOUSE ACTION	HEARINGS	COMM. ACTION	HOUSE ACTION		
H.B. 2020 12-20-82 S.C.A.&T.	Enacts a new section which suspends all statutory fund and aggregate levy limitations on taxing subdivisions and authorizes an increase in such limits sufficient for the unit to raise the same amount of revenue as authorized in 1982 (In re Proposal No. 2 -- Property Tax Base).	2-1-83 (Referred to Cal. & Printing)	3-29-83; Be passed as amended.	4-4-83; EFA passed as amended.	4-8-83	4-8-83; Be passed.	4-9-83; EFA passed.		4-22-83; Approved.
H.B. 2021 12-20-82 S.C.A.&T.	Reenacts a tax lid exemption enacted in 1982 S.B. 891 to specifically cite the tax lid -- applies to units where the former state intangibles tax had been eliminated by the voters (In re Proposal No. 5 -- Intangibles Tax).	1-18-83	1-20-83; Be passed.	2-2-83; FA passed.	2-14-83	3-15-83; Be passed.	3-23-83; FA passed.		4-4-83; Approved.
H.B. 2023 12-20-82 S.C.A&T.	Amends numerous sections of the new local intangibles tax law to: require the Department of Revenue to process intangible tax returns and to certify taxable intangible income to counties for computation of the tax, beginning in 1984; require referenda on imposition or repeal of the tax to be held only at general elections; permit a governing body to impose the tax following its repeal by the voters; strengthen the confidentiality requirements; and distribute the intangibles tax revenue of a township in a county with the county unit road system one-half to county general fund and one-half to county road and bridge fund (In re Proposal No. 5 -- Intangibles Tax).	1-18-83	1-20-83; Be passed as amended.	1-28-83; FA passed as further amended by COW.	2-14-83	3-15-83; Be passed as amended.	3-23-83; FA passed as amended.		4-8-83; Approved.



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		HEARINGS	COMM. ACTION	HOUSE ACTION	HEARINGS	COMM. ACTION	HOUSE ACTION		
H.B. 2036 1-12-83 H.A.&T.	Enacts a section relating to oil and gas property tax assessments, identical to K.S.A. 79-332, repealed in 1982 S.B. 832	1-17-83	1-20-83; Be passed as amended.	2-2-83; FA passed as amended.	3-18-83	3-18-83; Be passed.	3-24-83; FA passed.		4-8-83; Ap- proved.
H.B. 2037 1-12-83 H.A.&T.	Enacts a section pertaining to the apportionment of property tax values among new owners, identical to K.S.A. 79-425, repealed in 1982 S.B. 832.	1-17-83	1-20-83; Be passed as amended.	2-2-83; FA passed as amended.	3-18-83	3-18-83; Be passed.	3-24-83; FA passed.		4-6-83; Ap- proved.
H.B. 2042 1-14-83 Jarchow	Repeals the property tax exemption for farm machinery and equipment, beginning in 1983.	2-4-83	2-7-83; Be not passed.						
H.B. 2044 1-14-83 Jarchow	Raises state sales tax from 3 to 3½ percent, exempts food, authorizes cities and counties to continue to tax food, and repeals the \$20 food sales tax refund, all effective January 1, 1984.								
H.B. 2045 1-14-83 Sughrue	Extends date for eligibility of solar energy income tax credit from July 1, 1983 to January 1, 1986.	1-24-83	2-2-83; Be passed.	3-8-83; EFA passed as amended by COW.	3-21-83	3-29-83; Be passed.	3-30-83; EFA Passed.		4-15-83; Ap- proved.
H.B. 2046 1-14-83 Weaver	Amends K.S.A. 79-32,117 to deny the use of the federal accelerated cost recovery system deduction for individuals and corporations, beginning in the 1982 tax year.								
H.B. 2047 1-14-83 H.A.&T.	Amends K.S.A. 79-5105 (the tax and tags law) to provide that the motor vehicle tax shall be recomputed when the situs of the vehicle is different from that indicated on the registration application.	1-19-83	1-31-83; Be passed as amended.	2-4-83; FA passed as amended.	3-15-83	3-17-83; Be passed.	3-24-83; FA passed.		4-6-83; Ap- proved.
H.B. 2048 1-17-83 Jarchow	Repeals the property tax exemption for business aircraft, beginning in the 1983 tax year.	2-4-83	2-7-83; Be not passed.						

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H.B. 2053 1-19-83 H.A.&T.	Enacts new sections authorizing unified school districts to impose an income tax with voter approval.	1-26, 27-83	2-17-83; Be passed. 4-7-83; Be passed.	4-8-83; Be stricken from calendar.					
H.B. 2054 1-19-83 H.A.&T.	Amends K.S.A. 1982 Supp. 79-5112 to require that county clerks add the tax value of motor vehicles to the amount of assessed tangible valuation of personal property for the purpose of preparing budgets and determining the tax lid.	1-31-83	2-3-83; Be passed as amended.	2-17-83; Be passed as amended.	3-15-83	3-15-83; Be passed.	3-23-83; FA passed.	4-4-83; Ap- proved.	
H.B. 2065 1-20-83 Fox	Amends K.S.A. 79-32,169, relating to the solar energy income tax credit, to add "heat pumps" to the definition of a solar energy system.	2-8-83	2-11-83; Be not passed.						
H.B. 2089 1-25-83 David Webb	Amends K.S.A. 79-3606 to exempt the sale of newspapers from the sales tax.								
H.B. 2090 1-25-83 Laird	Amends K.S.A. 79-3603 to exempt coin operated car washes from the sales tax.								
H.B. 2104 1-25-83 Jarchow	Amends 3 sections in the homestead property tax refund act to allow a deduction from household income for utility expenses.								
H.B. 2106 1-25-83 Chronister	Amends K.S.A. 79-3310 to increase the cigarette tax from 11 cents to 13 cents per pack, imposes an inventory tax of 2 cents, revises the dealers' discount and authorizes the Legislature to consider appropriating the increase for aid to local health departments and bio-medical research.	2-9-83	2-15-83; Be passed as amended. 4-7-83; Be passed as further amended.	4-20-83; EFA passed as further amended by CCW.	4-21-83	4-21-83; Be passed as amended.	4-22-83; EFA passed as amended.	4-23-83; H. & S adopted CCR. 5-3-83; Ap- proved.	

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H.B. 2124 1-26-83 Braden	Amends K.S.A. 79-5101 to exempt from taxation all motor vehicles owned by political subdivisions which are exempt from property taxes under K.S.A. Chapter 79, Article 2.	1-31-83	1-31-83; Be passed as amended.	2-4-83; FA passed as amended.	3-15-83	3-15-83; Be passed.	3-23-83; FA passed.		4-4-83; Approved.
H.B. 2130 1-27-83 Roe	Amends K.S.A. 79-4101 to increase the liquor enforcement tax from 4 percent to 8 percent.	2-9-83	4-7-83; Be passed.	4-20-83; EFA passed.			4-21-83; EFA passed.		5-3-83; Approved.
H.B. 2133 1-27-83 Littlejohn	Amends K.S.A. 79-3603 to impose the sales tax on the medical, dental, legal, and accounting services.								
H.B. 2141 1-28-83 Shelor	Enacts a new section to require the county treasurer to notify the landowner of delinquent oil and gas property taxes.	2-8-83	2-14-83; Be not passed.						
H.B. 2142 1-28-83 Shelor	Amends K.S.A. 79-32,120 and 32,138 to provide accelerated depreciation for an alcohol producing facility.								
H.B. 2154 1-28-83 H.A.&T.	Enacts new sections to provide that the situs of services for purposes of the local sales tax shall be the place of business of the retailer providing the services.	2-3-83	2-11-83; Be passed.	3-8-83; EFA passed.	3-25-83	4-5-83; Be passed as amended.	4-8-83; EFA passed as amended.	4-9-83; House concurred.	4-22-83; Approved.
H.B. 2155 1-28-83 H.A.&T.	Enacts new sections and amends others to order a reappraisal of all property by the 1987 tax year and enact a uniform tax lid for 1987 and thereafter (identical to 1982 H.B. 2611).								
H.B. 2159 1-31-83 Weaver	Amends K.S.A. 12-1680, relating to a tax levy for elderly service programs, to authorize all cities or counties to vote on imposing a levy of up to 1.5 mills. <i>Identical to S.B. 118).</i>	2-15-83							



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H.B. 2232 2-7-83 Arbuthnot	Amends K.S.A. 79-201c to remove the property tax exemption for household goods beginning in the year following adoption of a constitutional amendment eliminating that exemption (see also H.C.R. 5022).								
H.B. 2233 2-7-83	Repeals the property tax exemption for intangibles and imposes the intangibles tax at the rate of 3 percent statewide.								
H.B. 2236 2-7-83 Shelor	Enacts a new section to make the motor fuel tax refund an income tax credit.	2-18-83	2-21-83; Be not passed.						
H.B. 2256 2-8-83 Littlejohn	Amends K.S.A. 19-430 to allow Phillips County to hire a deputy appraiser who shall have binding authority to make oil and gas assessments.	3-2-83	3-4-83; Be not passed.						
H.B. 2265 2-8-83 R.D. Miller	Enacts a new 30% income tax credit for the educational expenses of an independent student.								
H.B. 2271 2-8-83 Weaver	Amends K.S.A. 79-3606 to exempt food from the sales tax and repeals the \$20 food sales tax refund.								
H.B. 2277 2-8-83 V. Miller	Increases the cigarette tax from 11¢ to 19¢ per pack if the federal tax increase is abolished by October 1, 1985.		(2-15-83) merged into H.B. 2106)						
H.B. 2317 2-9-83 Heinemann	Allows counties to impose a 1/2 cent county-wide highway sales tax to pay off certain bonds or to allow counties to issue general obligation bonds to finance state highway help bonds.	2-25-83	3-4-83; Be passed as amended.	3-8-83; EFA passed as amended by COW.		3-25-83; Be passed by Trans.	3-30-83; EFA passed as amended by COW.	3-31-83; H. Non-concurred. 4-23-83; H. & S. adopted CCR.	5-6-83 Approved.

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H.B. 2323 2-9-83 Holderman	Imposes a 7 percent severance tax on oil and natural gas, exempts 30 m.c.f. gas wells, 1 barrel oil wells, and 2 barrel wells 2,000' deep, allows a credit for oil and gas property taxes, and gives a 5 percent rebate to producing counties.								
H.B. 2329 2-9-83 Duncan	Enacts a new income tax credit, up to \$200 for an individual and \$1,000 for a corporation, for contributors to a community facility for the mentally retarded or to the cerebral palsy research foundation.	2-22-83							
H.B. 2338 2-9-83 Erne	Exempts motor vehicles from local sales taxes, but applies local use tax to all motor vehicle sales, based on residence of owner.	2-17-83							
H.B. 2339 2-9-83 Erne	Amends K.S.A. 79-3604 to provide that the sales tax on sales of all vehicles shall be collected by the county treasurer rather than the retailer.	2-17-83							
H.B. 2347 2-9-83 D. Miller	Amends K.S.A. 79-5102 to provide for a depreciation schedule for the valuation of all vehicles for tax purposes (identical to S.B. 166).	2-16-83							
H.B. 2361 2-9-83 Shelor	Provides for use valuation of ag land upon reappraisal.								
H.B. 2369 2-9-83 Moore	Amends K.S.A. 79-201b to 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.	2-16-83							



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H.B. 2556 3-23-83 H.W. & M	Amends K.S.A. 76-6b01 to raise the educational building fund levy from 1 to 1.1 mills and lower the state institutions building fund levy from 0.5 to 0.4 mills for 1983.								
H.B. 2567 4-4-83 H.W. & M.	Amends K.S.A. 79-32,138 and 32,139 to limit a corporation's deduction for depreciation and A.C.R.S. to 85 percent of the amount claimed on the federal return.	4-6-83							
H.B. 2571 4-8-83 Cal. & Pr.	Imposes a tax on the use of pipeline transportation facilities.	4-19-83							



