

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by CHAIRMAN PAUL "BUD" BURKE at  
Chairperson

11:00 a.m./~~p.m.~~ on MARCH 29, 1983 in room 526-S of the Capitol.

All members were present ~~except~~:

Committee staff present: Wayne Morris, Research Department  
Tom Severn, Research Department  
Don Hayward, Revisor's Office

Conferees appearing before the committee:

The committee considered HB 2016 which pertains to the aggregate tax levy limitations on cities and counties.

Senator Angell moved and Senator Montgomery seconded a motion to report HB 2016 favorable for passage. The motion passed.

The committee considered HB 2469 and Phil Martin, PVD, continued his explanation of this bill. He referred to barge lines and the changes making market value the same as 1982 SB 832 did last year.

Senator Angell moved and Senator Hayden seconded a motion to conceptually amend HB 2469 on line 36 before the comma by inserting language saying "or storing gas in an underground formation situated wholly within one county".

Ron Gaches, KACI, told the committee this specific issue is now under litigation in the state court and before making a policy decision on what the tax situs should be, thinks it would be appropriate to listen to some type of testimony from the taxpayer involved in the suit. It was decided to contact Panhandle Eastern on this problem.

The motion carried. Senator Burke asked to be recorded as voting "no".

Senator Angell moved conceptually and Senator Thiessen seconded a motion to strike the exception on line 36 through 38 and leave the other language on Page 2 as is. The motion passed.

The committee considered HB 2058 which pertains to dormant judgments on delinquent personal property taxes. Wayne Morris, Research Dept., said this bill had been worked by the House Judiciary Committee. He said under current law any judgments for delinquent personal property tax not collected after 20 years may become dormant in counties over 100,000 population; the smaller counties do not have that provision so that every 5 years the county attorney is required to levy executions on personal property tax judgments. The bill originally added the language regarding the 20 year provisions to the section pertaining to smaller counties. The bill now, as amended, changes the two sections so the judgments may be executed on during a 10 year period and then be kept alive for 5 year periods.

Senator Allen moved and Senator Ehrlich seconded a motion to report HB 2058 favorable for passage. The motion passed.

The committee considered HB 2045 which extends the solar energy tax credit.

Senator Kerr moved and Senator Hayden seconded a motion to report HB 2045 favorable for passage. The motion passed.

The chairman reported to the committee that Dan Morgan, Associated General Contractors, was working with the Revenue Department on the approach to put a dollar threshold in HB 2154 and so will hold up action on this bill for now.

The committee considered HB 2018 which abolishes the annual renewal of property tax exemptions and which was re-referred to the committee.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 526-S, Statehouse, at 11:00 a.m./~~p.m.~~ on MARCH 29, 1983

Senator Angell made a conceptual motion to include custom farm equipment in this bill, making this equipment also exempt from the filing requirements. Senator Allen seconded the motion.

Wayne Morris said the Board of Tax Appeals has two rulings on custom cutters and distinguishes between the farmer engaged on his own and one who does custom cutting for others. The person who solely engages in custom cutting equipment is not exempt.

The motion passed.

Senator Angell moved and Senator Thiessen seconded a motion to report HB 2018 as amended favorable for passage. The motion passed.

The committee considered SCR 1614 which modifies the rules and regulations concerning solar tax incentives.

Senator Kerr moved to amend SCR 1614 on line 78 after the words, "equal to 5% of the activity area" by striking the period and adding, "and minus the costs associated with window area greater than 28% of the floor area of the activity area." Senator Hayden seconded the motion and the motion carried.

Senator Kerr moved and Senator Allen seconded a motion that SCR 1614 as amended be adopted. The motion passed.

The chairman announced that the committee will meet on March 30 upon adjournment of the Senate. The meeting was adjourned at 12 noon.

11 a.m.

ASSESSMENT AND TAXATION

OBSERVERS  
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
MARCH 29	James Arme	Meade	Sen. Angell
	Derek Smith	Meade	Sen. Angell
	RON CALBERT	NEWTON	U.T.U.
	Chip Wheeler	Topeka	Legis. Policy Group
	Scott M <sup>o</sup> Ginley	Great Bend	Western Power
	TIM Hageman	LAKIN	L.P.G.
	D. WAYNE ZIMMERMAN	TOPEKA	THE ELECTRIC CO'S ASSOC. OF KS.
	Gerald Riley	Topeka	K.A.W.C.
	<del>Pat Walker</del>	Topeka	Kansas RR. Assoc.
	Tom Whitaker	TOPEKA	Ks MOTOR CARRIERS ASSN
	Ron Caches	TOPEKA	KACI
	Bob West	TOPEKA	NAT'L ELEC. CONT. Assn
	DAN MORGAN	Topeka	AGC of KS.
	BUD GRANT	"	KACI
	Philip Munt	"	PUD
	Bill Abbott	Wichita	BOEING
	Janice Carlton	Manhattan	K-State Collegian
	Randy Wehling	"	"
	Del Jones	Topeka	KLA
	Mary Ellen Corde	Wichita	City of Wichita
	Ruth Wilbur	Topeka	S. Brooks
	K.C. Dewey	Wichita	Sedg. County
	Bobi Logue	Topeka	KAHB
	Janet Stubbs	"	NBAK
	Fred Allen	"	KAP
	Ed Fisher	"	League