

Approved April 27, 1984
Date

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. ~~XXX~~ on March 27, 19⁸⁴ in room 519S of the Capitol.

All members were present ~~except~~ ~~XXXXX~~.

Committee staff present:

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

Conferees appearing before the committee:

The minutes of the meetings held on March 14, March 15, March 16, March 19, March 20, and March 21, 1984, were approved as printed.

The Chairman called for discussion on House Bill 3089 which defines and exempts real estate agents from the provisions of the Employment Security Tax law.

Representative Miller made a motion that House Bill 3089 be tabled and the matter recommended to the LCC for an interim study. Representative Jarchow seconded the motion.

Representative Rolfs made a substitute motion that House Bill 3089 be reported favorable for passage and Representative Vancrum seconded the motion. The motion carried.

The Chairman called for discussion on Senate Bill 670 which would index the benefits under the Homestead Property Tax Refund Act to the cost-of-living adjustments in the federal Social Security benefits.

Representative King made a motion that Senate Bill 670 be reported favorable for passage and Representative Crowell seconded the motion.

Representative Leach made a substitute motion that Senate Bill 670 be amended by striking the contents of SB 670 and inserting in lieu thereof the contents of House Bill 2911. Representative Jarchow seconded the motion. The motion failed.

Representative Adam made a substitute motion that the contents of House Bill 2612 be amended into Senate Bill 670 but the provisions of SB 670 as it pertains to the index to be applied one year subsequent to the provisions being placed in effect. Representative Jarchow seconded the motion. The motion failed.

Representative Wunsch made a substitute motion that Senate Bill 670 be amended so that Section 2 and 4 of House Bill 2612 be amended into the body of Senate Bill 670. This would eliminate the requirement that the first half of property taxes be paid prior to a recipient being eligible for property tax relief. The motion carried.

Representative Roe made a motion that Senate Bill 670 be reported favorable for passage as amended and Representative Crowell seconded the motion. The motion carried.

The Chairman then requested discussion on Senate Bill 813, which would require agricultural land to be valued on the basis of its agricultural productivity or agricultural income (use value), as well as fair market value, whenever a statewide reappraisal of real property is ordered or undertaken.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,
room 519S, Statehouse, at 9:00 a.m./~~XXX~~ on March 27, 1984.

Representative Rolfs made a motion that Senate Bill 813 be reported favorable for passage and Representative King seconded the motion.

Representative Spaniol made a substitute motion that Senate Bill 813 be tabled and Representative Reardon seconded the motion. The motion failed.

Representative Vancrum made a substitute motion to conceptually amend Senate Bill 813 so that the provisions of the bill would not be implemented without the legislature taking specific action to implement the useage of the appraisals. Representative Rolfs seconded the motion.

Following committee discussion, Representative Vancrum withdrew his motion and Representative Rolfs withdrew the second. Representative Vancrum then made a substitute motion that the provisions of Senate Bill 813 would not become effective until a classification amendment is adopted by the electors of the state. Representative Rolfs seconded the motion.

Following further committee discussion, Representative Vancrum withdrew his motion and Representative Rolfs withdrew the second. Representative Vancrum made a substitute motion to conceptually amend Senate Bill 813 so that the provisions of the bill would not be implemented without the legislature taking specific action to implement the useage of the appraisals. Representative Rolfs seconded the motion. The motion failed.

The Chairman then called for the vote on the original motion that Senate Bill 813 be reported favorable for passage. The motion carried. Representatives Reardon, Jarchow and Spaniol voted "no".

Representative King made a motion that Senate Bill 589 be removed from the table for discussion and Representative Crowell seconded the motion. The motion carried.

Senate Bill 589 would amend K.S.A. 1983 Supp. 79-201j, the farm machinery exemption statute, to include within the definition of "farming or ranching activity" the performing of custom grain cutting for hire. The bill would also exempt farm machinery which is on a lease/purchase agreement, rather than owned, by a farm or ranch operator.

Representative King made a motion that the language in Senate Bill 589 be conceptually amended to remove leased machinery from the bill. Representative Frey seconded the motion.

Representative Crowell made a substitute motion that Senate Bill 589 be amended conceptually to make the provisions of the bill include "activities including, but not by way of exclusion, farm machinery and equipment owned and leased by the owner thereof for use by others in farming or ranching activities and farm machinery and equipment owned and used by the owner thereof in farming or ranching activities of others". Representative Roe seconded the motion. The motion failed.

Representative Leach made a substitute motion that Senate Bill 589 be reported favorable for passage and Representative Schmidt seconded the motion. The motion failed.

The Chairman called for the vote on the original motion that Senate Bill 589 be conceptually amended to remove leased machinery from the bill. The motion carried.

Representative King made a motion that Senate Bill 589 be reported favorable for passage as amended and Representative Fry seconded the motion. The motion failed.

The meeting was adjourned.

