

Approved On: _____

Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 15, 1985 in room 519 South at the Capitol of the State of Kansas.

All members of the Committee were present.

Committee staff present:

Tom Severn, Legislative Research
Melinda Hanson, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

HB-2035-An act relating to the taxation of Social Security Benefits.

Representative Aylward moved, second by Representative Rolfs, that HB-2035 be reported adversely. The motion carried. Representatives Patterson, Erne, Jarchow, Wunsch and Spaniol asked to be recorded as voting no.

HB-2060-An Act relating to taxation of income, concerning the Kansas itemized deduction of an individual

Representative Lowther moved, second by Representative Ott that HB-2060 be amended as requested by the Department of Revenue. Representative Spaniol moved, second by Representative Vancrum, that a substitute motion be adopted reporting the bill adversely. The motion passed.

HB-2119-An Act concerning tax liens on personal property voluntarily transferred.

Representative Wunsch moved, second by Representative Roe, that HB-2119 be amended as recommended by the property tax subcommittee. (Attachment 1) Representative Leach moved, second by Representative Erne, that HB-2119 be tabled. The substitute motion failed. The original motion carried.

Representative Ott moved, second by Representative Wunsch, that HB2119 be recommended favorably as amended. The motion carried. Representative Erne requested to be recorded as voting no.

HB-2150-An Act relating to income taxation; concerning the contents of tax computation tables.

Representative Roe moved, second by Representative Spaniol, that HB-2150 be amended to delete lines 68-77. The motion carried. Representative Leach moved, second by Representative Fry, that the bill be reported favorably as amended. The motion carried.

HB-2151- An Act amending the Kansas compensating tax act, relating to collection thereof.

Representative Lowther moved, second by Representative Fox that HB-2151 be reported favorably. The motion passed.

HB-2152-An Act relating to the taxation of personal property.

Representative Leach moved, second by Representative Vancrum, that HB-2151 be passed. The motion passed.

HB-2211-An Act concerning certificate of value forms used for

assessment-sales ratio study purposes.

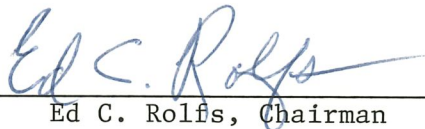
Representative Vancrum moved, second by Representative Roe, that HB-2211 be reported adversely. Representative Leach moved, second by Representative Lowther, that HB-2211 be tabled. The substitute motion carried.

HB-2305-An Act concerning county extension councils; relating to the budget thereof.

Representative Aylward moved, second by Representative Vancrum, that HB-2305 be reported adversely. The motion carried.

The minutes of the meeting of February 14, 1985 were reviewed. There being no changes, they were approved as presented.

There being no further business, the chairman adjourned the meeting.



Ed C. Rolfs, Chairman

HOUSE BILL No. 2119

By Representative Hayden

1-31

0017 AN ACT concerning tax liens on personal property voluntarily
0018 transferred.

0019 *Be it enacted by the Legislature of the State of Kansas:*

0020 Section 1. If any owner of personal property surrenders or
 0021 transfers such property to another after the date such property is
 0022 assessed and before the tax thereon is paid, whether by agree-
 0023 ment, voluntary repossession, sale of business or any other
 0024 voluntary act, then the taxes on the personal property of such
 0025 taxpayer shall fall due immediately, and a lien shall attach to the
 0026 property so surrendered or transferred, and shall become due
 0027 and payable immediately. Such lien shall be in preference to all
 0028 other claims against such property. The county treasurer shall
 0029 issue immediately a tax warrant for the collection thereof and the
 0030 sheriff shall collect it as in other cases. The lien shall remain on
 0031 the property and any person taking possession of the property
 0032 does so subject to the lien. The one owing such tax shall be liable
 0033 civilly to any person taking possession of such property for any
 0034 taxes owing thereon, but the property shall be liable in the hands
 0035 of the person taking possession thereof for such tax. If the
 0036 property is sold in the ordinary course of retail trade it shall not
 0037 be liable in the hands of the purchasers. No personal property
 0038 which has been transferred in any manner after it has been
 0039 assessed shall be liable for the tax in the hands of the transferee
 0040 after the expiration of three years from the time such tax origi-
 0041 nally became due and payable.

0042 ~~§~~ This act shall take effect and be in force from and
0043 after its publication in the statute book.

(or a significant portion thereof)

311

or by sale of all of a class of personal property, and in any case not retain sufficient to pay the taxes thereon,

*New Section 2. Whenever any person transfers motor vehicles upon which taxes are delinquent such transfer in any form, shall be deemed a transfer as described in new Sect 1 above
New § 3. KSA 79-2109 & 2110 are hereby repealed*

*H. A + T 2/15/85
Atch. 1*