

Approved On: 3-18-86

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 March 8, 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-2431, an act relating to certain taxing districts; concerning issuance of certain revenue bonds and no-fund warrants, was considered. Representative Wunsch moved, second by Representative Ott, that HB-2431 be recommended for passage and placed on the consent calendar. The motion passed.

HB-2432, an act relating to property taxation; concerning the correction of certain clerical errors, was considered. Representative Wunsch moved, second by Representative Fry, that HB-2432 be reported favorably and placed on the consent calendar. Representative Ott moved that there be a correction in line 123, changing "two years" to "one year". There was no second to this motion. Representative Leach moved, second by Representative Lowther, that the bill be reported favorably. The substitute motion passed.

HB-2434, an act relating to property taxation; concerning the administration thereof by certain authorities, was discussed. Representative Erne moved, second by Representative Leach, that HB-2434 be conceptually amended to make clear county treasurers be directed to send adjusted valuations to affected taxing jurisdictions. The motion carried. Representative Wunsch proposed an amendment to HB-2434 which would make the attendance to the county attorney at the option of the Board of Tax Appeals. (Attachment 1) Representative Wunsch moved, second by Representative Ott, that the amendment be adopted. The motion carried. Representative Vancrum moved, second by Representative Smith, that the bill require counties to submit the reasons for adjusting valuations. The motion carried. Representative Ott moved, second by Representative Fry, that HB-2434 be passed favorably as amended. The motion carried.

HB-2513, an act relating to taxation of cigarettes, concerning vendor licensure requirements, was considered. Chairman Rolfs presented an amendment which would institute biannual licensure of cigarette vendors. (Attachment 2) Representative Spaniol moved, second by Representative Ott, that HB-2513 be amended as proposed. The motion carried. Representative Vancrum moved, second by Representative Reardon, that the discretion be limited to corporations for denying a license. The motion carried. Representative Aylward moved, second by Representative Fox, that the bill be reported favorably as amended. The motion carried.

HB-2547, an act relating to excise taxes; establishing certain exceptions to confidentiality requirements regarding information received in the administration of such taxes, was discussed. Representative Schmidt moved, second by Representative Moomaw, that HB-2547 be passed favorably. The motion passed.

Representative Vancrum moved, second by Representative Reardon that the committee reconsider its action on HB-2513. The motion carried. Representative Vancrum explained that adoption of his amendment dealing with corporations and the discretion of the Secretary may cause due process problems. Representative Vancrum moved, second by Representative Reardon, that the Vancrum amendment previously adopted be stricken and the bill be passed favorably as amended. The motion carried.

The minutes of March 5 and March 6 were distributed to the committee. There being no corrections, they were approved as presented.

There being no further business, the meeting was adjourned.



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Ed C. Rolfs, Chairman

Proposed amendment to HB 2434

On page 5, in line 174, before the comma by inserting "and requires the representation of the county by its attorney or counselor at such hearing"

## Proposed amendment to HB 2513

On page 1, in line 22, after the period, by inserting "Commencing with the biennium beginning January 1, 1986,"; also, in line 22, by striking "calendar year" and inserting "biennium"; in line 24, by striking "\$6" and inserting "\$12"; in line 27, by striking "\$25" and inserting "\$50"; in line 32, by striking "\$25" and inserting "\$50"; in line 38, by striking "\$25" and inserting "\$50";

On page 2, in line 66, by striking "\$25" and inserting "\$50"; in line 72, by striking "\$10" and inserting "\$20";

On page 3, in line 91, by striking "\$6" and inserting "\$12"; after line 102, by inserting a new section to read as follows:

"Sec. 2. K.S.A. 79-3306 is hereby amended to read as follows: 79-3306. Licenses shall be issued by the director for a ~~calendar-year~~ biennium or portion thereof upon application for said the license made on forms furnished by the director containing such information as the director may require subscribed to by the applicant or ~~his--or--her~~ the applicant's authorized representative.";

By renumbering existing sections 2 and 3 as sections 3 and 4, respectively;

Also, on page 3, in line 103, by striking "is" and inserting "and 79-3306 are";

In the title, in line 18, after "and" by inserting "79-3306 and"; in line 19, by striking "section" and inserting "sections"