

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at
Chairperson

11:00 a.m./~~p.m.~~ on Friday, March 29, 1985 in room 519-S of the Capitol.

All members were present ~~XXXXX~~

Committee staff present:

Tom Severn, Research Department
Melinda Hanson, Research Department
Don Hayward, Revisor's Office
LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee: None

H.B. 2347 - Townships; transfer of monies from general fund; exempt from aggregate tax levy limitation

The Revisor explained that the bill should contain another section referring to the gross earnings tax (K.S.A. 12-1,101). Senator Burke moved that H.B. 2347 be amended to include reference to the gross earnings tax. Senator Mulich seconded the motion, and the motion carried. Senator Kerr moved that the bill, as amended, be recommended favorably for passage. Senator Parrish seconded the motion, and the motion carried.

H.B. 2431 - Revenue bond and no-fund warrant authority of taxing districts

Senator Thiessen moved that "or tax levy" be added after the word "budgeting" on line 142. Senator Kerr seconded the motion, and the motion carried. The Board of Tax Appeals requested an amendment (Attachment 1) which would allow them to require any additional information needed as an additional item under (a) of Section 2 of the bill. Senator Kerr moved that the amendment requested by the Board be adopted. Senator Mulich seconded the motion, and the motion carried. Senator Frey moved that H.B. 2431, as amended, be recommended favorably for passage. Senator Parrish seconded the motion, and the motion carried.

H.B. 2432 - Correction of clerical errors relating to property taxation

The Committee discussed the amendment originally suggested by the Farm Bureau conferee. The Board of Tax Appeals suggested some language to carry out the intent of the amendment (Attachment 2). The amendment would provide that the Board could grant a refund of taxes in cases of clerical error after such relief is recommended by unanimous vote of a board of county commissioners. John Blythe (Farm Bureau) said he has no objection to the amendment. Senator Frey moved that the amendment (Attachment 2) be adopted. Senator Montgomery seconded the motion, and the motion carried. Senator Kerr moved that the words "or overstated" be added after the word "understated" on line 44 of the bill. Senator Montgomery seconded the motion, and the motion carried. Senator Hayden moved that the amendment (Attachment 2) already adopted be amended to provide for a majority vote of the county commission rather than a unanimous vote. Senator Thiessen seconded the motion. After discussion, the motion lost on a 5-6 vote. Senator Thiessen moved that H.B. 2432, as amended, be recommended favorably for passage. Senator Mulich seconded the motion, and the motion carried.

H.B. 2434 - Administration of property tax law by various authorities

Senator Burke moved that the following amendment be inserted after Section 7 in the bill: "All real and tangible personal property actually and regularly used exclusively by the alumni association associated, by its articles of incorporation, with any public or non-profit Kansas college or university approved by the Kansas board of regents to confer academic degrees to provide accommodations and services to such college or university or to the alumni, staff, or faculty thereof." Senator Salisbury seconded the motion. After

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on March 29, 1985

discussion, Senator Frey made a substitute motion that H.B. 2434 be amended as moved by Senator Burke with the addition that community colleges be included. Senator Hayden seconded the motion, and the substitute motion carried. There was discussion of the possibility of inserting some provisions from H.B. 2460 into H.B. 2434, and the Committee deferred the discussion until the next meeting.

Senator Karr moved that the minutes of the March 28, 1985 meeting be approved. Senator Mulich seconded the motion, and the motion carried.

Meeting adjourned.

ASSESSMENT AND TAXATION

OBSERVERS
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
3/29/85	CLARK P. YOUNG	177 MEDFORD TOPEKA	intem - Int. Ford Ken
3/29/85	Chip Wheelen	Topeka	leg. Policy Group
"	Pete McGill	"	" " "
"	David Litwin	"	KCCI
"	John Blythe	Manhattan	Ks Farm Bureau
"	Brod Smoot	Lawrence	KU Alumni Assoc
"	Frances Kastner	Topeka	Ks Food Dealers
"	Gene Sager	Hays	Western Retail Assn.
"	Jeff Chanay	Topeka	Phillip Morris
"	Chas Hickey	Topeka	Ks Oil Marketers Assn.
"	JIM SULLIVAN	"	Ks Motor Car Dealers Assn.
	B D Goss	"	REVENUE
	H Dunca	Topeka	Revenue
	F Weaver	"	BOTA
	R. Farnam	"	BOTA
	L. Terrill	"	"

line 110 - striking "and"

line 111 - striking the period and inserting "; and (11)
any additional information deemed necessary by
the chairman of the state board of tax appeals"

PROPOSED AMENDMENT TO HB 2432

On page 3, in line 113, after the period by inserting "without the grievant showing proof of a unanimous vote by the Board of County Commissioners recommending the same. Said vote shall be taken at a regularly scheduled meeting of the Board of County Commissioners and filed with the State Board of Tax Appeals."