

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 31, 1986 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Ott

Committee staff present:

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

Representative Braden discussed HCR-5047, a proposition to amend article 11 of the constitution of the state of Kansas by adding a new section thereto, relating to the exemption of property for economic development purposes. Representative Braden said the Economic Commission endorses the amendment, but believes that "warehousing" should be included. The Commission wants the amendment to pass, however, even if it is necessary to delete warehousing. There was considerable discussion about the exact meaning of warehousing and whether as a result of such expansion new jobs would be created.

Representative Jarchow moved, second by Representative Leach, that the resolution provide for possible tax abatement for manufacturing and research and development; and that the resolution state that new jobs must be created to grant an exemption; and that the election be held in November. Representative Fox asked that the question be divided. The chairman declared the question was divisible. The first part of the motion pertained to jobs and election date. The motion passed. The second part pertained to restrictions on the exemption. The motion passed. Representative Fox moved, second by Representative Moomaw, that the wording "warehousing" be included. Representative Vancrum moved, second by Representative Moomaw, that the wording "warehousing and grain elevators" be included. The motion failed. Representative Adam said she supports the motion but thinks that "grain elevators" would create a problem and create very few jobs.

There followed considerable discussion concerning definitions of warehousing, goods, articles of commerce. Representative Lowther moved, second by Representative Rolfs, that "storage of goods and commodities be added to section (C) The motion carried. Representative Fox moved, second by Representative Roe, that HCR-5047 as amended be passed favorably. The motion passed. Representative Jarchow requested that it be recorded that he voted "no".

Discussion on SB-471, an act relating to property taxation; exempting farm machinery and equipment held as inventory. Representative Fox moved, second by Representative Aylward, that SB-471 be passed favorably. The motion carried.

The next bill considered was SB-472, an act relating to property taxation, concerning the valuation of certain personal property held as merchant's inventory. Representative Aylward moved, second by Representative Fry, that SB-472 be reported favorably for passage. The motion carried. Representative Fox abstained.

SB-406, an act amending the open record act; excepting certain information required by county appraisers therefrom, was discussed. Representative Moomaw moved, second by Representative Crowell, that SB-406 be amended to state that records would be closed that were requested or required. Representative Vancrum made a substitute motion, second by Representative Spaniol, that a new provision be added that a publication shall not disclose individual financial information. The motion carried. Representative Spaniol moved, second by Representative Smith, that SB-406 as amended be passed favorably. The motion carried.

The minutes of March 28 were approved.

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


Ed C. Rolfs, Chairman