

SENATE COMMITTEE ON ASSESSMENT AND TAXATION - 1986 - MEMBERS

Chairperson.....Senator Fred A. Kerr

Vice Chairperson.....Senator Dan Thiessen

Members:

Senator Jim Allen

Senator Paul "Bud" Burke

Senator Robert Frey

Senator Leroy A. Hayden

Senator Gerald "Jerry" Karr

Senator Don Montgomery

Senator William "Bill" Mulich

Senator Nancy Parrish

Senator Alicia L. Salisbury

Revisor's Office - Don Hayward

Research Department - Tom Severn
Melinda Hanson

Secretary to the Committee - LaVonne Mumert

SENATE ASSESSMENT AND TAXATION COMMITTEE
1986 - STATUS OF BILLS

Senate Bills Considered.....	52
House Bills Considered.....	15
Killed in Senate Committee.....	8
Killed in House Committee.....	0
Signed by the Governor.....	24
Vetoed by the Governor.....	2

SENATE ASSESSMENT AND TAXATION COMMITTEE

1986 - ACTION

<u>January 22, 1986</u>	SCR 1620 - BNA
	SCR 1615 - BNA
	SB 194 - BNP
	SB 186 - BNP
	SB 133 - BNP
	HB 2583 - BNP
<u>January 27, 1986</u>	SB 412 - BPA
<u>February 6, 1986</u>	SB 488 - BP
	SB 511 - BP
<u>February 10, 1986</u>	SB 548 - BPA
<u>February 11, 1986</u>	SB 472 - BPA
<u>February 13, 1986</u>	SB 407 - BPA
	SB 462 - BPA
<u>February 14, 1986</u>	SB 450 - BPA
	SB 471 - BPA
<u>February 25, 1986</u>	SB 666 - BP
	SB 536 - BPA
<u>February 27, 1986</u>	SB 573 - BPA
	SB 516 - BPA
<u>March 3, 1986</u>	SB 689 - BPA
<u>March 5, 1986</u>	SB 615 - BNP
	SB 720 - BPA
<u>March 6, 1986</u>	SB 688 - BP
	SB 665 - BPA
<u>March 10, 1986</u>	SB 699 - BNP
	SB 633 - BP
	SB 714 - BPA
<u>March 19, 1986</u>	HB 2994 - BP
	HB 3013 - BP

<u>March 25, 1986</u>	HB	3066	-	BP
	HCR	1635	-	BAA
<u>March 27, 1986</u>	HB	3069	-	BPA
	HB	2643	-	BP
<u>March 31, 1986</u>	HB	2767	-	BP
	HB	2779	-	BPA
	Subs. for SB	743	-	BP
<u>April 3, 1986</u>	Subs. for SB	754	-	BP
	Subs. for SB	757	-	BP
	Subs. for SB	755	-	BPA
	Subs. for SB	756	-	BP
<u>April 8, 1986</u>	HCR	5047	-	BAA
<u>April 9, 1986</u>	HB	3121	-	BPA
	HB	2960	-	BPA

SENATE ASSESSMENT AND TAXATION COMMITTEE

1986 SESSION

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
SENATE BILL				
50	Income tax credit for low income energy relief contributions			No action by Sen. Comm.
104	Exclusion of social security benefits from Kansas adjusted gross income			No action by Sen. Comm.
133	Local compensating use tax imposed upon motor vehicles		1/22/86	Killed in Sen. Comm.
148	Interest rate on delinquent taxes decreased			No action by Sen. Comm.
150	Federal income tax liability deduction limited			No action by Sen. Comm.
157	State appraisal of cable television services companies	3/10/86		No action by Sen. Comm.
186	Income tax checkoff for Statue of Liberty-Ellis Island restoration		1/22/86	Killed in Sen. Comm.
190	Real and personal property defined for property taxation purposes			No action by Sen. Comm.
194	Income tax credit for water measuring device costs		1/22/86	Killed in Sen. Comm.

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
195	Additional personal exemption for adopted children with special needs			No action by Sen. Comm.
251	Income tax checkoff for elementary and secondary educational programs			No action by Sen. Comm.
258	Valuation of railroad property for taxation purposes			No action by Sen. Comm.
398	Exempting certain property held temporarily at a site for sale, exhibition or display from ad valorem property taxes	1/21/86		No action by Sen. Comm.
399	Parsonages exempted from property taxation	1/29/86*, 1/30/86		No action by Sen. Comm.
400	Parsonages exempted from property taxation	1/29/86*, 1/30/86, 2/12/86	2/12/86	Signed by Gov. 4/18/86
404	Mineral interests not to be use-valued for property tax purposes; Re Proposal No. 5	1/23/86		No action by Sen. Comm.
405	Certificates of value; duties of county appraiser; Re Proposal No. 6	1/22/86		No action by Sen. Comm.
407	Mortgage registration fees; exemption of previously taxed amount; Re Proposal No. 9	1/28/86	2/11/86, 2/13/86	Died in conf. comm.
412	Tax exemption for transient merchants' wares; Re Proposal No. 64	1/21/86	1/23/86, 1/27/86	Signed by Gov. 3/18/86
450	Property tax exemption for property used for more than one exempt purpose	2/5/86, 2/12/86	2/14/86	Signed by Gov. 4/25/86
462	Appointment of advisory hearing panels to hear taxpayer appeals from valuations obtained from program of statewide reappraisal	2/5/86	2/6/86, 2/11/86, 2/13/86	Signed by Gov. 4/18/86
471	Exemption of farm machinery and equipment held as inventory from property taxation	2/4/86	2/14/86	Signed by Gov. 4/25/86

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
472	Procedure utilized in valuing merchant's inventory for property tax purposes	2/4/86	2/11/86	Signed by Gov. 4/14/86
488	Inheritance tax; release of liens	2/6/86	2/6/86	Signed by Gov. 4/9/86
511	Sales tax refund on certain machinery and equipment	2/6/86	2/6/86	Signed by Gov. 4/10/86
513	Certificates of value; open public record	2/10/86		No action by Sen. Comm.
516	Sales tax exemption for new mobile home sales	2/13/86	2/27/86	No action by House Comm.
519	Notice to taxpayer of tax lien filing	2/11/86		No action by Sen. Comm.
536	Increase in sales and compensating use tax rates; increase in sales tax refunds on food	2/17/86, 2/18/86, 2/20/86	2/24/86, 2/25/86	Signed by Gov. 5/4/86
548	Delinquent property tax sales; action discretionary with board of county commissioners	2/10/86	2/10/86	Signed by Gov. 4/18/86
567	Income taxation of retirement benefits	3/6/86		No action by Sen. Comm.
573	Income taxation; conformity of certain state and federal itemized deductions and estimated tax penalties	2/19/86	2/27/86	Died in conf. comm.
574	Income taxation; conformity of certain state and federal itemized deductions and penalty provisions; increase of personal exemption amounts	2/19/86		No action by Sen. Comm.
575	Sales tax on long distance services	2/20/86		No action by Sen. Comm.
615	Statewide reappraisal law repealed	3/4/86	3/5/86	Killed in Sen. Comm.

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
633	Property tax exemption for veteran's organization property	2/27/86	3/10/86	No action by Sen. W & M Com.
665	Extension of solar energy system income and privilege tax credits	2/25/86	3/6/86	No action by Senate
666	Express company taxation repealed	2/25/86	2/25/86	Signed by Gov. 4/14/86
688	Financing of county law enforcement facilities from countywide retailers' sales tax proceeds	3/5/86	3/6/86	No action by House Comm.
689	Sales tax liability for corporate officers	3/3/86	3/3/86	Signed by Gov. 4/18/86
699	County inheritance tax fund abolished	3/3/86	3/10/86	Killed in Sen. Comm.
714	Interest on refunded property taxes	3/5/86	3/7/86, 3/10/86	Killed in Senate
720	Establishment of statewide reappraisal cost sharing fund	3/4/86	3/5/86	No action by House Comm.
743	Exemption from severance tax of certain oil production	3/26/86	3/31/86	Vetoed by Gov. 5/5/86
754	Tax credits for research and development	4/1/86	4/3/86	Signed by Gov. 5/8/86
755	Establishing the Kansas technology enterprise corporation	4/2/86	4/3/86	Signed by Gov. 5/8/86
756	Enacting the Kansas statewide risk capital system act	4/3/86	4/3/86	Signed by Gov. 5/8/86
757	Establishing the Kansas venture capital company act	4/1/86	4/3/86	Signed by Gov. 5/8/86

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
770	Quantities of tax stamps sold for cigarettes and tobacco products			No action by Sen. Comm.
SENATE CONCURRENT RESOLUTION				
1615	Constitutional amendment; classification of property for purposes of taxation		1/22/86	Killed in Sen. Comm.
1620	Constitutional amendment; classification of property for taxation purposes		1/22/86	Killed in Sen. Comm.
1635	Constitutional amendment; repeal of section relating to internal improvements	2/26/86, 3/18/86, 3/21/86	3/21/86, 3/25/86	Senate adopted CCR 4/27/86
HOUSE BILL				
2545	Sales tax imposed upon cleaning and janitorial services	3/19/86		Vetoed by Gov. 5/5/86
2583	Farm machinery and equipment exemption from property taxation		1/22/86	Killed in Sen. Comm.
2642	Severance tax imposed on hydrogen. Re Proposal No. 8	3/20/86		No action by Sen. Comm.
2643	Natural gas; contract provisions disallowing production tax pass-through prohibited. Re Proposal No. 8	3/27/86	3/27/86	Signed by Gov. 4/17/86
2745	Income tax credit for hydrogen research	3/20/86		No action by Sen. Comm.
2767	Sales tax exemption for food purchased with food stamps	3/19/86	3/31/86	Signed by Gov. 4/18/86
2779	Exclusion of gain realized on certain real estate transactions	3/24/86	3/31/86	Signed by Gov. 4/23/86

BILL NUMBER	TITLE	HEARINGS	DISCUSSION & ACTION	FINAL
2836	School district income tax act	3/25/86		No action by Sen. Comm.
2960	State economic development policy committee, continuing formulation of plan	4/7/86	4/9/86	Signed by Gov. 5/8/86
2994	Correction of errors in assessment sales ratio study	3/17/86	3/19/86	Signed by Gov. 4/3/86
3013	State assessed public utilities; definitions	3/17/86	3/19/86	Signed by Gov. 4/10/86
3066	Countywide retailers' sales tax distribution formula for Johnson county	3/24/86	3/25/86	Signed by Gov. 4/18/86
3069	Combined filing and payment of severance tax and conservation fees	3/27/86	3/27/86	Signed by Gov. 4/18/85
3130	Appraisal of property exempted from taxation not required	4/23/86		No action by Sen. Comm.
HOUSE CONCURRENT RESOLUTION				
5047	Constitutional amendment; providing authority for cities and counties to grant ad valorem taxation exemptions for economic development purposes	4/8/86	4/8/86	House concurred with Senate amend. 4/10/86

*Testimony or presentation on subject contained in bill