

SENATE ASSESSMENT AND TAXATION

STATE OF KANSAS

1988

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SENATE ASSESSMENT & TAXATION COMMITTEE

1988 SESSION

BILL NUMBER	TITLE	COMMITTEE ACTION	DATE	FINAL
<u>SENATE BILL</u>				
43	Valuation of personal property for taxation purposes; limitations.	Hearing..... Reported adversely	1/13/87	1/14/88
65	Income tax credit for job expansion and investment in facilities within enterprise zone eliminated.	Hearings..... No further action taken	1/26/87	
71	Sales and use tax exemption of manufacturing machinery and equipment.	Hearing..... No further action taken	1/26/87	
75	Sales tax exemption on drill bits, cement and casing utilized for oil and gas exploration .	Hearings..... No further action taken	1/26/87 3/1/88	
77	Motor vehicle inventories exempt from property taxation.	Hearings..... Passed as amended	2/23/87 3/1/88	
118	Social security benefits excluded from Kansas adjusted gross income.	Hearing..... No further action taken	3/4/87	
135	Parcel definition for property tax appraisal purposes.	Hearing..... No further action taken	2/16/87	
164	Liability of person responsible for collection or payment of sales and compensating tax.	Hearings..... Reported adversely.....	2/19/87 2/23/87	1/14/88
165	Authority for secretary of revenue to compromise tax liability.	Hearings..... Reported adversely.....	2/19/87 2/23/87	1/14/88
168	Determination of Kansas adjusted gross income.	Reported adversely.....		1/14/88

BILL NUMBER	TITLE	COMMITTEE ACTION	DATE	FINAL
186	Constitutional property tax exemptions for economic development.	Hearing..... No further action taken	2/25/87	
219	Personal exemptions for blind and elderly for income tax purposes.	Hearing..... No further action taken	3/2/87	
220	Individuals exempt from income tax return filing and liability.	Hearing..... No further action taken	3/2/87	
229	Income tax, checkoff for Kansas foundation for partnerships in education.	Hearing..... Reported adversely	3/6/87	3/6/87
242	Property tax exemption for property of YWCA's and YMCA's	Hearing..... No further action taken	2/13/87	
284	Limitations on authority to grant property tax exemptions pursuant to section 13 of article 11 of the constitution.	Hearing..... Passed as amended	2/26/87	2/26/87
299	Interest from state and local obligations excluded from income for taxation purposes.	Hearing..... Adversely reported	3/5/87	1/14/88
313	Exemption of grain from property tax.	Hearing..... No further action taken	3/3/87	
330	Contents of statements relating to IRB's.	Hearing..... No further action taken	3/5/87	
362	Property tax exemption for convents.	Hearing..... No further action taken	3/17/87	
446	Exemption of seeds from sales taxation.	Hearing..... Passed as amended	3/28/88	4/8/88
450	Kansas real estate transfer information act.	Hearing..... Adversely reported	2/24/88	2/25/88

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451	County appraiser termination, suspension and reinstatement procedures.	Hearings..... No further action taken	1/20/88 1/21/88	
452	Assessment-sales ratio study procedures; re. proposal No. 7.	Hearing..... Reported adversely	1/20/88	2/15/88
453	Implementation of property tax classification amendment re. Proposal #7	Hearing..... Passed as amended	2/8/88	2/12/88
454	Interest from state and local obligation excluded from income for taxation purposes.	Hearing..... No further action taken	2/1/88	
468	Exemption of seeds from sales taxation.	No hearing No action taken		
473	Tax credits; venture capital companies and local seed capital pools.	Hearing..... Passed as amended	2/9/88	2/11/88
490	Individual income tax reform, (Governor's Proposal)	Hearings.....	1/22/88 1/26/88 1/27/88 1/28/88 1/29/88 2/2/88 2/4/88 2/5/88 2/18/88 2/19/88	
		No further action taken		
491	Property tax exemption for certain 79-2-1 second property.	Hearing..... Passed as amended	2/10/88	3/1/88

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492	Property tax exemption for religious properties.	Hearing..... Passed as amended	3/2/88	3/4/88
514	Property tax exemption for convents.	Hearing..... No further action taken	3/3/88	
519	Library mill levy exempt from tax lid.	Hearing..... Passed as amended	2/11/88	3/4/88
520	Kansas adjusted gross income exclusion for military retirement pay.	Hearing..... No further action taken	2/24/88	
553	Withholding tax certificate of registration.	Hearing..... Passed as amended	2/22/88	2/22/88
554	Income tax omnibus bill.	Hearing..... Passed as amended	2/22/88	2/23/88
580	(Bill was re-referred to A & T Comm.) Individual income tax reform.	Passed as prev. amended Hearings..... No further action taken	2/15/88 2/16/88 2/17/88	3/23/88
581	Determining income tax liability by income averaging.	Hearing..... No further action taken	2/25/88	
606	Property tax lid applicable only to cities and counties.	Hearing.....	3/23/88	
610	Granting certain income tax exemptions to shared foreign sales corporations.	Hearing..... No further action taken	2/25/88	
635	Adjusted gross income modification for textbook, tuition and transportation expenses.	Hearing..... No further action taken	3/2/88	
655	Sales taxation on tangible personal property from vending machines.	Hearing..... No further action taken	3/29/88	

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687	Household goods used for family day care purposes exempt from property taxation.	Hearing..... Passed as amended	3/3/88	3/4/88
688	Property tax exemption for business aircraft.	Hearing..... Passed	2/29/88	3/2/88
730	Local seed capital pools; income tax credits and certification.	Hearing..... Passed as amended	4/4/88	4/4/88
738	Sales tax exemption for manufacturing machinery and equipment; computer software defined.	Hearing..... No further action taken	3/25/88	

HOUSE BILLS CONSIDERED

2002	Property tax exemption for hospital property.	Hearings..... Pass as amended	4/9/87 3/22/88	3/24/88
2251	Overpayment of child support credited toward future support.	Hearing..... No further action taken (ref. to Judiciary)	3/24/87	
2271	Sales tax for stormwater management and flood control projects.	Hearing..... Passed as amended	3/26/87	4/2/87
2283	Abatement of penalties for late filing of property tax statements.	Hearing..... Reported adversely	3/23/87	3/31/88
2338	Advisory hearing panels for county boards of equalization.	Hearing..... Passed as amended	3/25/87	3/25/87
2509	Revenue Bonds; payable from local sales taxes.	Hearing..... Passed as amended	4/8/87	4/8/87
2543	Kansas Income Tax Reform	Hearings.....	4/6/87 4/7/87 1/27/88	(continued)

BILL NUMBER	TITLE	COMMITTEE ACTION	DATE	FINAL
2543 (con't from prev. page)	Kansas Income Tax Reform	Passed as amended (Sub. bill)		2/19/88
2552	Personal liability for individuals responsible for collection and re- mittance of certain excise taxes.	Hearings..... No further action taken	4/2/87 4/3/87	
2555	Income tax credit for educational expenses.	Hearing Passed as amended	4/9/87	4/10/87
2625	Collection of sales tax.	Hearing..... Passed	4/4/88	4/4/88
2626	Sales taxation and exemption of certain services.	Hearing..... Passed as amended	3/30/88	3/30/88
2627	Compensating tax definition of retailer.	No action taken		
2651	Property tax exemption for property used for humanitarian purposes.	Hearings..... Passed as amended	3/15/88 3/16/88 3/17/88	3/24/88
2702	Property tax valuation appeals process.	Hearing..... Passed as amended	3/14/88	3/24/88
2724	Exemption of grain from property tax.	Hearing..... Passed	3/21/88	3/23/88
2740	Penalty for late filing or payment of certain taxes.	Hearing..... Passed	3/29/88	3/29/88

BILL NUMBER	TITLE	COMMITTEE ACTION	DATE	FINAL
2741	Vendor's duty to collect sales tax.	Hearing..... Passed	3/29/88	3/29/88
2743	Apportionment of local sales tax.	Hearing..... Passed	3/29/88	3/29/88
2744	Delinquent income tax compromise and pay plans.	Hearing..... Passed	3/21/88	3/22/88
2948	Sales tax letter rulings and bond and registration certificate requirements.	Hearing..... Passed	4/4/88	4/4/88
2959	Financing certain facilities or improvements by municipalities, use of local retailers' sales tax proceeds.	Hearing..... Passed as amended	4/4/88	4/4/88
3011	Levy of taxes for county mental health clinics.	Hearing..... Passed	4/4/88	4/4/88
3074	Property tax exemption for certain hand tools, motor vehicle inventories, business aircraft and certain household goods; decreasing penalty for escaped property.	Hearing..... Passed as amended	3/17/88	3/24/88
3103	Automated collection system for collection of delinquent taxes.	Hearing..... Passed	4/6/88	4/6/88