

HOUSE TAXATION COMMITTEE

1989 - MEMBERS

Chairperson Representative Keith Roe

Vice-Chairperson Representative Marvin Smith

Ranking Minority Member. Representative Joan Wagnon

Members:

- Representative Joan Adam
- Representative Jayne Aylward
- Representative Jesse Branson
- Representative Betty Jo Charlton
- Representative Rex Crowell
- Representative George Dean
- Representative Leroy Fry
- Representative Wanda Fuller
- Representative Ken Grotewiel
- Representative Harold Guldner
- Representative Jess Harder
- Representative J. C. Long
- Representative Jim Lowther
- Representative Jo Ann Pottorff
- Representative Bill Reardon
- Representative William Roy
- Representative Eugene Shore
- Representative Vincent Snowbarger
- Representative Dennis Spaniol
- Representative Robert Vancrum

Staff:

- Tom Severn, Research Department
- Chris Courtwright, Research Department
- Don Hayward, Revisor of Statutes' Office
- Lenore Olson, Secretary to the Committee

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB-2001	- Social security benefits excluded from income taxation	2/8/89	
HB-2003	- Prohibition on utilization of valuations resulting from countywide reappraisals repealed	2/7/89	2/7/89
HB-2021	- Economic development-Enterprise zones, information and reports on incentives for investments	none	3/14/89 as amended
HB-2023	- Banner Creek reservoir project financed by Jackson county countywide retailers' sales tax	1/20/89	2/1/89
HB-2032	- Income & privilege tax credit for the provision of child day care assistance	1/24/89	2/28/89 as amended
HB-2033	- Taxpayer bill of rights	1/18/89	2/2/89 as amended
HB-2034	- Income tax deduction for higher education savings account deposits	2/14/89	3/22/89 as amended
HB-2041	- Exemptions to state & local sales taxes; farm machinery	1/19/89	1/20/89
HB-2042	- Severance tax; size of stripper wells increased	2/10/89	
HB-2046	- Social security benefits excluded from income taxation	2/8/89	
HB-2051	- Homestead property tax refunds	1/31/89	
HB-2052	- Income tax credit for in-home care of certain elderly persons	2/13/89	
HB-2054	- Authority for Secretary of Revenue to compromise tax liability	2/2/89	
HB-2092	- Unoccupied & unsold residential realty exempted from property taxation	2/9/89	
HB-2093	- Sales tax exemption for sales of certain drugs		
HB-2097	- Payment of local compensating use taxes on motor vehicles	2/21/89	3/17/89 as amended
HB-2100	- Income tax credit for contributions to postsecondary educational institutions		
HB-2126	- Individual income tax rates reduced; federal tax deduction optional		
HB-2137	- Motor vehicle registration; proof of payment of property taxes required		
HB-2149	- Motor vehicle property tax; rate		
HB-2151	- Individual income tax rates adjusted; federal tax deduction allowed		
HB-2157	- Sales tax remittances by retailers; timing	2/7/89	
HB-2182	- Exemption of food from sales taxation		
HB-2183	- Individual personal exemption & standard deduction amounts indexed		
HB-2184	- Credit against severance tax on natural gas	2/10/89	
HB-2185	- Limitations on authority to grant property tax exemptions - Sec. 3, Article 11 of Constitution		
HB-2203	- School districts; transfer of moneys from general fund to capital outlay fund	2/16/89	2/23/89 as amended

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB-2219	- Disposition of penalties received pursuant to drug tax law	3/15/89	3/17/89 as amended
HB-2221	- State property tax levies decreased		
HB-2227	- Corporate income tax rates reduced; limited federal income tax deduction allowing; alternative minimum tax repealed		
HB-2286	- Sales tax refund on food increased		
HB-2287	- Income tax refund for individuals		
HB-2319	- Property tax refunds for certain commercial property owners	3/1/89	
HB-2338	- Income tax credit for long-term care insurance expenses		
HB-2450	- Severed mineral interests, valuation for property tax purposes		
HB-2473	- Property tax refunds for certain owners of commercial real property	3/1/89	
HB-2477	- Distribution of local ad valorem tax reduction moneys; amounts in excess of estimates		
HB-2486	- Sale of personal property for taxes, preference, exemption	3/3/89	
HB-2496	- Income tax credit for physicians' medical malpractice insurance premium payments		
HB-2514	- Motor vehicle tax refunds when vehicle removed from state		
HB-2515	- Income & privilege tax credits for interest rate reductions on agricultural loans	2/28/89	3/2/89
HB-2516	- Property tax situs of certain personal property	2/28/89	3/2/89 as amended
HB-2517	- Freeport property tax exemption repealed	2/28/89	
HB-2518	- Sales tax exemption on purchases of certain contractors	3/14/89	3/17/89
HB-2519	- Kansas arts & cultural development program established	3/23/89	
HB-2521	- Date for filing individual & corporate income tax returns and privilege tax returns		
HB-2523	- Income tax; definition of modified Kansas source income	3/17/89	
HB-2524	- Collection of local transient guest tax	3/17/89	3/23/89 as amended
HB-2526	- Taxpayer bill of rights; interest & statutes of limitations; exemption registration	3/17/89	
HB-2527	- Duties of retailers under sales tax act		
HB-2529	- Property tax exemption for property used for manufacturing, R & D, & storage of commodity purposes	3/15/89	4/7/89 as amended
HB-2530	- Availability of certificate of value information	3/16/89	3/16/89 as amended
HB-2531	- Registration of motor vehicles; who and where	3/14/78	3/17/89 as amended

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HB-2533	- Vending machine privilege fee	3/20/89	
HB-2534	- Grain excluded from property tax exemption procedural requirements	3/16/89	3/22/89 as amended
HB-2535	- Taxpayer appeals of property valuation; timing	3/16/89	3/24/89 as amended
HB-2549	- Property tax collection, making certain tax judgements dormant		
HB-2550	- Property tax collection, no refunds extending more than three years back		
HB-2558	- Payment of property taxes under protest	4/26/89	
HB-2563	- Municipal universities, tax levies for capital improvements	4/26/89	4/26/89 as amended
HB-2568	- Property taxation; definition of fair market value		
HCR-5013	- Constitutional amendment delaying effective date of the classification amendment	3/21/89	3/23/89 REPORTED ADVERSELY!
HCR-5017	- Constitutional amendment classifying farm machinery, livestock & inventories of merchants & manufacturers for taxation purposes		
HCR-5018	- Constitutional amendment; separately classifying public utility real property; assessment rates established by law		
HCR-5025	- Constitutional amendment authorizing levy of taxes for financing of improvements in infrastructure facilities of state & political subdivisions.		
HCR-5028	- Constitutional amendment of section 1, article 11 relating to the taxation of property		

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<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SB- 4	- Alternative minimum tax on corporations repealed	3/24/89	3/24/89
SB-24	- Individual income tax rates reduced	1/26/89	1/27/89
SB-42	- Merchants inventory property tax exemption	3/24/89	3/28/89
SB-178	- Property taxation, exemption - industrial revenue bond construction	3/22/89	
SB-220	- Income tax; withholding registration certificate required	3/20/89	3/22/89 as amended
SB-221	- Personal liability for individuals collecting and remitting certain excise taxes	3/22/89	3/22/89
SB-283	- Tax credit; renovation of property for accessibility to handicapped persons	3/28/89	3/28/89 as amended
SB-325	- Sales tax exemption for materials & services purchased for certain construction in platted subdivision		
SB-327	- Tax lid exemption for recreation system tax levies	4/6/89	4/6/89 as amended
SB-328	- Mobile home defined for property tax purposes		
SB-332	- County appraiser eligibility status		
SB-333	- Effective date of taxing district boundary changes for property tax purposes; duties of county officers relating to property tax		
SB-341	- Use of debt collection agency to collect taxes from instate taxpayers		
SB-374	- Property tax exemption for certain property used for religious purposes	4/6/89	
SB-380	- Sales & compensating taxes, increase levy, distribute proceeds for finance of highways and public schools		
SCR-1621	- Study of effect of reappraisal upon property tax rates on motor vehicles		