

HOUSE TAXATION COMMITTEE

1990 - 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, Committee Secretary

COMMITTEE ACTION INDEX - 1990

<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-2034	- Income tax deduction for higher education savings account deposits (Rereferred 5/2/89)	2/14/89	3/22/89 as amended
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	1/17/90 killed
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	1/17/90 killed
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 (Rereferred 5/2/89)	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		1/17/90 killed
HB 2137	- Motor vehicle registration; proof of payment of property taxes required		
HB 2149	- Motor vehicle property tax; rate		1/17/90 killed
HB 2151	- Individual income tax rates adjusted; federal tax deduction allowed		1/17/90 killed
HB 2157	- Sales tax remittances by retailers; timing	2/7/89	1/17/90 killed
HB 2183	- Individual personal exemption & standard deduction amounts indexed		1/17/90 killed
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 2221	- State property tax levies decreased		
HB 2227	- Corporate income tax rates reduced; limited federal income tax deduction allowing; alternative minimum tax repealed		1/17/90 killed
HB 2286	- Sales tax refund on food increased		
HB 2287	- Income tax refund for individuals		1/17/90 killed
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	- Several mineral interests, valuation for property tax purposes		
HB 2473	- Property tax refunds for certain owners of commercial real property	3/1/89	

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
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 2517	- Freeport property tax exemption repealed	2/28/89	
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		1/17/90 killed
HB 2523	- Income tax; definition of modified Kansas source income	3/17/89	
HB 2526	- Taxpayer bill of rights; interest & statutes of limitations; exemption registration	3/17/89	
HB 2527	- Duties of retailers under sales tax act	1/16/90	
HB 2533	- Vending machine privilege fee	3/20/89	1/17/90 killed
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	1/17/90 killed
HB 2568	- Definition of fair market value for property tax purposes		1/17/90 killed
HB 2583	- Availability date of assessment-sales ratio study. Re: Proposal No. 8		1/17/90 killed
HB 2584	- Public utility personal property excluded from merchants' & manufacturers' inventory exemption. Re: Proposal No. 8		1/17/90 killed
HB 2590	- Moneys for refunds for sales tax on food subject to general fund appropriations. Re: Proposal No. 38		
HB 2611	- School district income tax	1/18/90	
HB 2612	- Income tax checkoff for support of special olympics and other amateur sports programs	1/17/90	
HB 2620	- Commercial real estate property tax relief	1/23 & 24/90	
HB 2621	- Sales tax remittance requirements	1/16/90	1/22/90 as amended
HB 2622	- Authority for department of revenue to collect audit expenses	1/16/90	
HB 2623	- Return due dates and allocation of surtax for corporation income tax purposes		
HB 2632	- Residential & commercial real estate circuit breakers; funded by inventory excise tax and other provisions	1/23 & 24/90	
HB 2635	- Circuit breaker relief for qualified single family residences		

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2636	- City income tax surtax authorized	1/25/90	
HB 2637	- Local sales and transient guest taxes; reports to counties and cities	2/15/90	2/20/90 as amended
HB 2670	- Commercial real property tax circuit breaker	1/23 & 24/90	
HB 2700	- Aggregate property tax levy limitations for political subdivisions	1/30/90	3/22/90 as amended
HB 2720	- Local sales tax rate authority increased	1/31/90	
HB 2728	- Compensating tax definition of retailer		
HB 2740	- Homestead property tax refunds	3/1/90	
HB 2741	- Updating & maintenance of property valuations to be performed by county appraiser	2/22/90	
HB 2742	- Tax appraiser qualifications	2/22/90	
HB 2743	- Tax appraisal districts required	2/22/90	
HB 2764	- County purchase of real property having a disputed fair market value	3/16/90	4/3/90 Tabled
HB 2776	- Due date for payment of taxes imposed upon motor vehicles		
HB 2777	- Commercial real estate circuit breaker		
HB 2810	- Income taxation, deductions for educational expenses of dependents, limitations and conditions		
HB 2822	- Excluding benefits paid under a pension plan of a qualified publicly owned utility from Kansas adjusted gross income		
HB 2823	- Property tax; personal property; collection of delinquent taxes		
HB 2826	- Certificates of value; open to public		
HB 2828	- Local government finance, state aid through imposition of local government finance tax on income & business privilege and increase in sales & compensating use tax rate		
HB 2850	- Collection services for state agencies by competitive bids	2/15/90	2/23/90
HB 2852	- Computation of motor vehicle tax	2/27/90	4/24/90
HB 2858	- Property tax relief act of 1990	3/13 & 14/90	4/3/90 as amended
HB 2866	- Income taxation of retirement benefits received by governmental employees	2/12/90	2/23/90 Tabled
HB 2868	- County income tax authorized		
HB 2894	- Disposition of fines for violation of county code and resolutions		

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HB 2899	- Self-appraisal allowed for property valuation for tax purposes	3/16/90	4/3/90 Tabled
HB 2910	- Contents of property tax statements		
HB 2918	- Property tax deferral program for certain persons	3/1/90	4/2/90
HB 2921	- Property tax exemption for fraternal benefit society property	3/15/90	4/5/90 Tabled
HB 2930	- Commercial property tax circuit breaker		
HB 2942	- Sales tax exemption for dues paid to military memberships organizations		
HB 2971	- Property tax statements; copy for mortgagor	2/23/90	3/1/90 as amended
HB 2974	- Collection services negotiating committees for certain state agencies		
HB 2981	- Exemption of certain oil and gas properties from property tax		
HB 3000	- Sales and compensating use tax rates increased	2/20/90	3/14/90
HB 3001	- Property tax prohibited; sales tax on services; sales tax exemptions removed	3/13 & 14/90	
HB 3013	- State revenue sources to local governments increased	3/20/90	4/5/90 Tabled
HB 3079	- Taxing subdivision employee benefits contribution fund	3/23/90	3/27/90
HB 3114	- Rollback of school district property taxes	4/25/90	4/25/90
HCR 5017	- Constitutional amendment classifying farm machinery, livestock and inventories of merchants and 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 the financing of improvements in infrastructure facilities of state and political subdivisions		
HCR 5028	- Constitutional amendment relating to property taxation		
HCR 5039	- Constitutional amendment classifying certain property for taxation purposes	2/7 & 2/14/90	
HCR 5040	- Constitutional amendment limiting the levy of property tax	2/8 & 2/14/90	
HCR 5043	- Constitutional amendment relating to property taxation	2/7 & 2/13/90	

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
HCR 5048	- Constitutional amendment; property taxation		
HCR 5052	- Constitutional amendment classifying property for taxation purposes	3/2 & 3/6/90	3/14/90 as amended
HCR 5053	- Constitutional amendment; property classified for taxation purposes	4/2/90	
HCR 5055	- Constitutional amendment; limitation on levy of property tax by school districts	3/12/90	3/21/90
HCR 5060	- Constitutional amendment repealing authority for cities and counties to grant property tax exemptions for economic development purposes		
HCR 5061	- Constitutional amendment classifying property for taxation purposes	4/3/90	
HCR 5066	- Constitutional amendment classifying property for taxation purposes		
HR 6087	- Property Valuation Division - Trending Factors		4/28/90
SB 178	- Property taxation; exemption, certain property constructed or purchase with industrial revenue bonds	3/22/89	
SB 270	- Imposition of tax upon the generation of electricity from coal by electric public utilities	4/24/90	4/24/90 Tabled 4/28/90 Removed from table- no final action
SB 325	- Sales tax exemption for materials & services purchased for certain construction in platted subdivisions		
SB 328	- Mobile home defined for property tax purposes		
SB 332	- County appraiser eligibility status	3/6/90	3/7/90 as amended
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	1/16/90	1/31/90 as amended
SB 370	- Disclosure of certain tax information to division of vehicles		
SB 374	- Property tax exemption for certain property used for religious purposes	4/6/89	

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SB 380	- Sales & compensating taxes, increase levy, distribute proceeds for finance of highways & public schools		
SB 418	- Rate of tax increased on cigarettes & tobacco products; funding of margin of excellence and drug enforcement programs	3/19/90	3/27/90 as amended
SB 467	- Notification requirements for property valuation changes	2/20/90	2/22/90 as amended
SB 471	- Removal of river sand; amount of compensation	3/27/90	3/27/90
SB 480	- Requests for property tax exemptions; no filings after initial exemptions on certain property		4/2/90
SB 488	- Compensating tax definition of retailer		3/7/90
SB 491	- Interest income expenses deductible for income tax purposes	4/24/90	4/24/90
SB 492	- Payment of taxes by electronic fund transfers authorized	4/24/90	4/24/90 as amended
SB 493	- Local sales tax situs for telephone answering services	4/24/90	
SB 494	- Due date for filing of homestead property tax refund claims	4/24/90	4/24/90 as amended
SB 495	- Drug tax imposed upon domestic marijuana plants		3/7/90
SB 496	- Transient guest tax return due dates	4/24/90	
SB 520	- Time for review by board of tax appeals of property valuation changes of county appraisers	2/12/90	2/15/90
SB 551	- Controlled shooting areas deemed land devoted to agricultural use for property taxation purposes	3/26/90	3/27/90 Tabled
SB 560	- Motor vehicle taxation rate	3/26/90	4/5/90 Tabled
SB 572	- Classification of land devoted to agricultural use enrolled in federal conservation reserve program	3/26/90	3/27/90
SB 600	- Income & privilege tax credits for agricultural loan interest rate reductions	3/27/90	4/2/90
SB 602	- Retailers' sales tax; use of proceeds for flood control purposes	3/21/90	3/21/90
SB 657	- Countywide sales tax for Riley county jail facility	3/21/90	3/21/90
SB 729	- Time for payment of escaped property taxes		4/2/90 as amended
SB 783	- Tax levy for state correctional institutions		4/5/90
SB 792	- Land devoted to open space defined for property tax purposes		
SB 797	- Taxing subdivision budget deadline dates		

COMMITTEE ACTION INDEX - 1990

<u>BILL NUMBER</u>		<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SCR 1621	-		Study of effect of reappraisal upon property tax rates on motor vehicles
SCR 1622	-		Directing county appraisers, county boards of equalization, the director of property valuation and state board of tax appeals to take certain action regarding appraisals of property
SCR 1626	-		Legislative study on reappraisal & classification