

Approved Wednesday, April 4, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN Chairperson at

11:00 a.m./~~pm~~ on Tuesday, March 6, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Revisor's Office
Chris Courtwright, Research Department
Tom Severn, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

NONE APPEARING

Chairman Thiessen called the meeting to order at 11:25 a.m. and told the members the staff has prepared a summary of sales taxes in other States', and the amount per capita it generates, which was passed out to the members. (ATTACHMENT 1)

The Chairman said the main purpose of this meeting is the introduction of a resolution, in reducing the reliance on property taxes. It would levy a 1½¢ sales tax starting October 1, 1990. Mill rates for education would be rolled back to compensate for that and the money would be sent back dollar for dollar on the reduction, and it would be sales tax levied, statewide and it would be on the August 7, 1990 ballot. He asked for questions or comments. (ATTACHMENT 2)

Senator Lee asked if there is a general percentage of roll back, and since we won't know how much sales tax is generated this year, then would it apply to the roll back for next year, you collect the tax for one year, and roll back the next year?

Chairman Thiessen said the roll back would be approximately 45%, and he asked Senator Fred Kerr to comment. Senator Fred Kerr said the 45% is the school budgets, and he said the House is working on a resolution similar to this one, and we felt we needed to work on one to get some common ground, and he said, they did work with the Department of Education and asked a lot of questions about the timing, and as the Chairman said, it would start October 1, 1990 and there would be sales tax revenues coming in so it would affect the 1990 property taxes for the taxpayers.

Senator Lee said she thought sales tax collection is an up and down thing, and more difficult to pinpoint than some of the other taxes, therefore it will be difficult at the beginning of the year to say we are going to roll back your taxes. If we are going to use the taxes in the same year as the taxes are being rolled back, it is going to be difficult to set an exact tax amount, we would have to collect the tax one year and use that to roll back the next year, am I wrong?

Senator Fred Kerr said it partially gets into the 18 month budget, because the schools do have some flexibility. Details to that extent, we may want to invite Mr. Dennis to some of the hearings to explain some of that. He said he has followed some of it but not all of it.

Chairman Thiessen said he had talked with Dale Dennis, and he didn't think there is a problem, because of the 18 month school district budget, and he said we will have Mr. Dennis here when we have hearings on the bill.

Don Hayward said there will have to be some estimating involved in regard to the August 25th budget date, and like the Chairman said there is no locked in percentage of roll back on the general fund for U.S.D's.

Chairman Thiessen said it does lock in the fact that the revenue will be dedicated to reducing the school mill levies, and that is one reason it is a resolution going into the constitution instead of a statute because in a statute that could be changed in any session, and this way if the people vote for it they know it will always be

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

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CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Tuesday, March 6, 1990

used for that.

Senator Montgomery said still it would rely on the budget limits, that we presently have under the school finance formula, that we adjust each year. If the sales tax didn't cover the cost of increase, it still would be on the property tax.

Senator Fred Kerr moved to introduce the resolution, 2nd by Senator Langworthy.

Senator Francisco said in Douglas, Johnson, Saline, Sedgwick, Shawnee and Wyandotte Counties, they collect 62% of the sales tax. This will put the sales tax on the 6 large counties to reduce this property tax for the rest of the counties, and he feels it is an agricultural ingenious idea to allow the urban areas to collect their tax from the residents and use it to relieve property tax in rural areas.

Senator Thiessen said they also have the highest school budgets, so they will be getting some money back in that distribution and also the rest of the state goes into these areas for things that they can't buy in other areas so they help to contribute to that sales tax that those areas pay.

Senator Petty said one of the positive things she see's about the proposal is, it is a dollar for dollar replacement at a time when SDEA formula really needs some revision.

Senator Theissen asked for a vote on the above motion. The motion carried.

Chairman Thiessen adjourned the meeting at 11:42 a.m.

State	Sales Tax Rate	Exemptions		Local Taxes
		Food	Drugs	
Alabama	4		Y	Y
Alaska				Y
Arizona	5	Y	Y	Y
Arkansas	4		Y	Y
California	5	Y	Y	Y
Colorado	3	Y	Y	Y
Connecticut	8	Y	Y	
Delaware				
Florida	6	Y	Y	Y
Georgia	4			Y
Hawaii	4			
Idaho	5		Y	
Illinois	6.25	Y *	Y	Y
Indiana	5	Y	Y	
Iowa	4	Y	Y	
KANSAS	4.25		Y	Y
Kentucky	5	Y	Y	Y
Louisiana	4	Y *	Y	Y
Maine	5	Y	Y	
Maryland	5	Y	Y	
Massachusetts	5	Y	Y	
Michigan	4	Y	Y	
Minnesota	6	Y	Y	Y
Mississippi	6		Y	
Missouri	4.225		Y	Y
Montana				
Nebraska	4	Y	Y	Y
Nevada	5.75	Y	Y	Y
New Hampshire				
New Jersey	6	Y	Y	
New Mexico	4.75			Y
New York	4	Y	Y	Y
North Carolina	3		Y	Y
North Dakota	5	Y	Y	
Ohio	5	Y	Y	Y
Oklahoma	4		Y	Y
Oregon				
Pennsylvania	6	Y	Y	Y
Rhode Island	6	Y	Y	
South Carolina	5		Y	Y
South Dakota	4		Y	Y
Tennessee	5.5		Y	Y
Texas	6	Y	Y	Y
Utah	5		Y	Y
Vermont	4	Y	Y	
Virginia	3.5		Y	Y
Washington	6.5	Y	Y	Y
West Virginia	6		Y	
Wisconsin	5	Y	Y	Y
Wyoming	3		Y	Y

TOTAL 45 27 42 31

* -- Subject to tax at 1% in Illinois and 2% in Louisiana.

SOURCE: Commerce Clearing House, State Tax Guide.

26. Selected Per Capita State Government Revenue by State: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes.]

State	General revenue											
	Total ¹	Intergovernmental revenue		Taxes				Charges and miscellaneous general revenue				
		Total	Federal	Local	Total ¹	General sales	Motor fuel sales	Individual income	Total ¹	Higher education charges	Hospital charges	Interest income
United States	2 209.66	1 816.95	409.73	27.58	1 077.04	354.87	70.13	326.82	302.59	77.83	30.31	93.75
Alabama	1 955.64	1 585.49	417.17	8.34	822.54	226.17	87.22	226.59	337.44	92.11	68.71	89.85
Alaska	10 671.26	9 617.83	1 414.66	10.47	2 387.44	-	64.27	.86	5 805.26	85.07	-	3 008.99
Arizona	1 972.84	1 601.61	270.29	22.62	1 066.81	489.06	90.26	245.83	241.88	94.89	4.23	59.60
Arkansas	1 652.51	1 439.29	392.50	2.51	843.72	324.46	90.59	249.23	200.55	65.00	24.85	59.73
California	2 586.31	2 001.97	451.88	8.54	1 274.11	406.70	45.64	454.34	267.44	61.07	35.98	79.27
Colorado	1 977.41	1 522.84	355.37	5.19	825.74	219.42	90.89	351.39	336.53	145.74	30.70	72.10
Connecticut	2 509.37	2 171.89	405.41	9.95	1 353.66	613.66	90.48	108.89	402.87	59.62	40.76	154.90
Delaware	3 084.51	2 793.66	439.36	3.65	1 542.98	-	123.34	572.40	807.67	214.04	44.95	325.87
Florida	1 569.67	1 367.11	252.08	10.25	929.09	556.35	61.94	-	175.89	29.02	7.28	57.48
Georgia	1 717.49	1 462.94	386.28	6.15	911.74	292.75	64.92	377.13	158.77	54.60	16.78	38.83
Hawaii	3 296.26	2 848.23	448.70	4.36	1 857.35	837.70	45.36	569.76	537.81	64.51	51.80	129.67
Idaho	1 906.94	1 545.21	415.27	18.82	890.99	327.47	94.92	280.15	220.14	72.84	1.44	81.44
Illinois	1 769.35	1 536.98	336.55	8.89	953.91	316.63	60.44	272.18	237.63	61.38	11.16	77.86
Indiana	1 753.83	1 609.39	343.41	15.09	956.05	425.11	72.26	317.58	294.85	132.39	35.75	57.42
Iowa	2 051.44	1 740.57	382.42	18.76	1 002.70	303.12	93.89	375.73	336.68	125.83	72.41	65.54
Kansas	1 759.69	1 553.80	335.96	5.74	980.07	310.87	68.15	331.19	232.02	87.62	45.05	39.56
Kentucky	1 972.63	1 694.55	436.45	3.05	982.99	255.37	86.59	270.19	272.06	93.94	27.41	88.80
Louisiana	1 779.67	1 725.50	429.75	5.84	856.68	295.12	83.21	130.60	433.23	99.55	26.61	135.48
Maine	2 413.78	2 143.13	523.30	2.88	1 249.40	408.25	87.78	460.76	367.55	82.33	2.46	137.72
Maryland	2 583.81	2 024.34	403.28	18.74	1 261.55	308.00	95.55	526.33	340.76	82.76	5.82	79.71
Massachusetts	2 499.76	2 315.46	460.52	34.07	1 447.00	343.20	51.88	676.64	373.87	62.52	25.17	91.02
Michigan	2 332.19	1 999.89	445.42	58.17	1 138.03	315.92	74.38	388.30	358.28	117.31	54.08	85.44
Minnesota	2 050.27	2 258.43	490.28	20.93	1 426.50	389.28	90.93	609.57	320.77	102.60	58.83	87.13
Mississippi	1 759.69	1 494.14	470.03	8.43	811.55	384.46	87.43	134.82	203.24	75.58	30.37	49.71
Missouri	1 585.20	1 364.70	304.74	2.13	856.93	327.46	66.08	294.88	200.91	72.50	25.10	71.08
Montana	2 517.17	1 978.86	638.61	17.64	888.30	-	127.21	302.82	434.31	82.57	1.77	233.84
Nebraska	1 637.78	1 533.08	360.62	11.09	838.24	279.52	103.49	269.68	323.13	94.34	65.36	105.31
Nevada	2 359.58	1 652.27	283.74	9.93	1 125.66	518.41	94.15	-	232.95	56.10	1.83	102.14
New Hampshire	1 632.06	1 279.56	302.95	38.18	537.48	-	76.51	27.51	400.95	122.95	2.39	160.40
New Jersey	2 714.31	2 156.04	447.20	17.29	1 264.39	406.27	42.85	331.26	427.15	53.26	15.91	159.16
New Mexico	2 744.75	2 364.64	412.85	16.46	1 190.04	490.98	92.04	201.55	745.29	107.87	56.78	363.27
New York	3 198.29	2 583.16	614.65	199.68	1 461.35	307.71	27.93	757.68	307.47	39.82	32.45	123.51
North Carolina	1 973.57	1 637.59	329.32	28.12	1 066.88	250.84	91.94	429.09	213.27	87.32	25.45	54.66
North Dakota	2 421.17	2 158.83	580.28	30.01	949.53	307.04	95.45	170.94	588.81	185.05	22.14	135.54
Ohio	2 362.21	1 599.07	371.82	16.31	920.36	296.54	74.75	309.97	290.58	104.28	40.53	51.54
Oklahoma	1 981.68	1 665.14	359.49	7.03	971.64	233.47	96.04	256.87	326.97	115.83	27.06	122.52
Oregon	2 264.44	1 720.58	475.83	12.42	782.91	-	60.02	463.91	489.42	80.49	45.10	217.46
Pennsylvania	1 985.15	1 619.49	389.99	5.14	985.34	320.52	56.02	233.77	239.02	58.75	22.02	52.14
Rhode Island	2 737.73	2 257.08	538.17	59.38	1 128.43	385.91	55.15	391.20	531.10	95.38	89.20	246.28
South Carolina	2 116.35	1 669.70	382.42	16.66	990.83	360.07	88.18	328.84	279.80	98.45	46.92	71.13
South Dakota	1 953.09	1 640.11	540.95	9.00	667.18	387.95	86.74	-	422.98	91.55	3.56	234.50
Tennessee	1 593.10	1 400.02	424.09	3.34	787.54	437.65	102.86	16.27	185.05	72.41	35.87	40.55
Texas	1 582.98	1 335.73	303.58	1.44	797.19	372.37	87.51	-	233.53	61.70	15.49	78.19
Utah	2 183.87	1 772.04	454.23	13.23	947.98	348.80	76.55	377.23	356.59	135.12	82.22	92.11
Vermont	2 514.60	2 239.78	591.62	8.64	1 106.92	221.71	76.18	362.05	532.60	244.59	4.30	141.59
Virginia	1 967.19	1 694.06	335.61	22.01	1 020.22	197.65	98.70	458.50	316.22	112.43	69.30	72.73
Washington	2 681.83	1 983.71	420.19	40.26	1 289.79	784.53	83.69	-	233.27	103.91	3.22	25.67
West Virginia	1 972.74	1 730.71	514.80	8.86	929.57	286.51	89.37	210.12	277.40	81.30	11.67	87.10
Wisconsin	2 484.26	2 001.29	447.21	11.09	1 236.98	364.38	101.20	477.85	306.01	111.38	51.53	86.85
Wyoming	3 530.52	3 032.68	879.44	32.08	1 196.30	315.34	76.78	-	924.86	72.20	3.70	708.58

Note: Per capita amounts are based on population figures as of July 1, 1988, and are computed on the basis of amounts rounded to the nearest thousand.

¹Includes amounts for categories not shown separately.

States Ranked According to Selected Per Capita Revenue Amounts: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue								
				Taxes			Charges and miscellaneous general revenue		
	Total ¹	Total	Intergovernmental	Total ¹	General sales tax	Individual income tax	Total ¹	Higher education charges	Hospital charges
	1	2	3	4	5	6	7	8	9
	US..... 2 209.66	US..... 1 816.95	US..... 437.31	US..... 1 077.04	US..... 354.87	US..... 326.82	US..... 302.59	US..... 77.63	US..... 30.31
1	AK..... 10 671.26	AK..... 9 617.83	AK..... 1 425.13	AK..... 2 387.44	HI..... 837.70	NY..... 757.68	AK..... 5 805.26	VT..... 244.59	RI..... 89.20
2	WY..... 1 530.52	WY..... 1 032.68	WY..... 911.52	HI..... 911.52	WA..... 764.53	MA..... 676.64	WY..... 924.86	DF..... 214.04	UT..... 82.22
3	HI..... 3 296.26	HI..... 2 848.23	NY..... 814.33	DE..... 1 542.98	CT..... 613.68	MN..... 600.57	DE..... 807.67	ND..... 185.05	IA..... 7.41
4	NY..... 3 198.29	DE..... 2 793.66	MT..... 656.25	NY..... 1 461.35	FL..... 556.35	DE..... 572.40	NM..... 745.29	CO..... 145.74	VA..... 69.30
5	DE..... 3 084.51	NY..... 2 583.16	ND..... 620.28	MA..... 1 447.00	NV..... 518.41	HI..... 569.76	ND..... 588.81	UT..... 135.12	AL..... 68.71
6	NM..... 2 744.75	NM..... 2 364.64	VT..... 600.26	MN..... 1 426.50	NM..... 490.98	MD..... 526.33	HI..... 537.81	IN..... 132.39	NE..... 65.36
7	RI..... 2 737.73	MA..... 2 315.46	RI..... 597.55	CT..... 1 353.86	AZ..... 489.08	WI..... 477.85	VT..... 532.00	IA..... 125.63	MN..... 58.83
8	NJ..... 2 714.31	MN..... 2 258.43	SD..... 549.95	WA..... 1 289.79	TN..... 437.65	OR..... 463.91	RI..... 531.10	NH..... 122.95	NM..... 56.78
9	WA..... 2 681.83	RI..... 2 257.08	ME..... 526.18	CA..... 1 274.11	IN..... 425.11	ME..... 460.76	OR..... 469.42	MI..... 117.31	MI..... 54.08
10	MN..... 2 659.27	VT..... 2 239.78	WV..... 523.67	NJ..... 1 264.39	ME..... 408.25	VA..... 458.50	MT..... 434.31	OK..... 115.83	HI..... 51.80
11	CA..... 2 586.31	CT..... 2 171.89	MN..... 511.21	MD..... 1 261.55	CA..... 406.70	CA..... 454.34	LA..... 433.23	VA..... 112.43	WI..... 51.53
12	MD..... 2 583.81	ND..... 2 158.63	MI..... 503.58	ME..... 1 249.40	NJ..... 406.27	NC..... 429.09	NJ..... 427.15	WI..... 111.36	SC..... 46.92
13	MT..... 2 517.17	NJ..... 2 156.04	MA..... 494.59	WI..... 1 236.98	MN..... 389.28	RI..... 391.20	SD..... 422.98	NM..... 107.87	OR..... 45.10
14	VT..... 2 514.60	ME..... 2 143.13	OR..... 488.25	WY..... 1 196.30	RI..... 385.91	MI..... 388.30	CT..... 402.87	OH..... 104.28	KS..... 44.05
15	CT..... 2 509.37	MD..... 2 142.34	MS..... 479.35	NM..... 1 190.04	MS..... 384.46	UT..... 377.23	NH..... 400.95	WA..... 103.91	DE..... 45.95
16	MA..... 2 499.76	CA..... 2 001.97	UT..... 467.46	MI..... 1 138.03	TX..... 372.37	GA..... 377.13	MA..... 373.87	MN..... 102.60	CT..... 40.76
17	WI..... 2 484.26	WI..... 2 001.29	NJ..... 464.50	RI..... 1 128.43	SD..... 367.95	IA..... 375.73	ME..... 367.55	LA..... 99.55	OH..... 40.53
18	ND..... 2 421.17	MI..... 1 999.89	WA..... 460.65	NV..... 1 126.66	WI..... 364.38	VT..... 362.05	MI..... 358.28	SC..... 98.45	CA..... 35.98
19	ME..... 2 413.78	WA..... 1 983.71	CA..... 460.42	VT..... 1 106.92	SC..... 360.07	CO..... 351.39	UT..... 356.59	RI..... 95.38	TN..... 35.87
20	OH..... 2 362.21	MT..... 1 978.86	WI..... 458.30	NC..... 1 066.88	UT..... 348.80	NJ..... 331.26	MD..... 340.76	AZ..... 94.89	IN..... 35.75
21	NV..... 2 359.58	UT..... 1 772.04	HI..... 453.06	AZ..... 1 066.81	MA..... 343.20	KS..... 331.19	AL..... 337.44	NE..... 94.34	NY..... 32.45
22	MI..... 2 332.19	IA..... 1 740.57	DE..... 443.02	VA..... 1 020.22	ID..... 327.47	SC..... 326.84	IA..... 336.68	KY..... 93.94	CO..... 30.70
23	OR..... 2 264.44	WV..... 1 730.71	KY..... 439.50	IA..... 1 002.70	MO..... 327.46	IN..... 317.58	CO..... 336.53	AL..... 92.11	MS..... 30.37
24	UT..... 2 183.87	LA..... 1 725.50	LA..... 435.59	SC..... 990.83	AR..... 324.46	OH..... 309.97	OK..... 326.97	SD..... 91.55	KY..... 27.41
25	SC..... 2 116.35	OR..... 1 720.58	ID..... 434.09	PA..... 985.34	PA..... 320.52	MT..... 302.82	NE..... 323.13	KS..... 87.62	OK..... 27.06
26	IA..... 2 051.44	KY..... 1 694.55	NM..... 429.31	KY..... 982.99	IL..... 318.63	MO..... 294.88	MN..... 320.72	NC..... 87.32	LA..... 26.61
27	PA..... 1 985.15	VA..... 1 694.06	TN..... 427.43	KS..... 980.07	MI..... 315.92	VA..... 280.15	VA..... 316.22	AK..... 85.07	NC..... 25.45
28	OK..... 1 981.68	SC..... 1 669.70	AL..... 425.51	OK..... 971.64	WY..... 315.34	IL..... 272.18	NY..... 307.47	WV..... 83.39	MA..... 25.17
29	CO..... 1 977.41	OK..... 1 665.14	MD..... 422.02	IN..... 956.05	KS..... 310.87	KY..... 270.19	WI..... 306.01	MD..... 82.76	MO..... 25.10
30	NC..... 1 973.57	NV..... 1 652.27	CT..... 415.36	IL..... 953.91	MD..... 308.00	NE..... 269.68	IN..... 294.85	MT..... 82.57	AR..... 24.85
31	AZ..... 1 972.84	SD..... 1 640.11	IA..... 401.18	ND..... 949.53	NY..... 307.71	OK..... 256.87	OH..... 290.58	ME..... 82.33	ND..... 22.14
32	WV..... 1 972.74	NC..... 1 637.59	SC..... 399.07	UT..... 947.98	ND..... 307.04	AR..... 249.23	SC..... 279.80	OR..... 80.49	PA..... 22.02
33	KY..... 1 972.63	PA..... 1 619.49	PA..... 395.13	WV..... 929.57	IA..... 303.12	AZ..... 245.83	WV..... 277.48	MS..... 75.58	GA..... 16.78
34	VA..... 1 967.19	IN..... 1 609.39	AR..... 395.02	FL..... 929.09	OH..... 296.54	PA..... 233.77	KY..... 272.06	ID..... 72.84	NJ..... 15.91
35	AL..... 1 955.64	AZ..... 1 601.61	GA..... 392.43	OH..... 920.36	LA..... 295.12	AL..... 226.59	CA..... 267.44	MO..... 72.50	TX..... 15.49
36	SD..... 1 953.09	OH..... 1 599.07	OH..... 388.13	GA..... 911.74	GA..... 292.75	WV..... 210.12	AZ..... 241.88	TN..... 72.41	WV..... 11.67
37	ID..... 1 906.94	AL..... 1 585.49	NE..... 371.71	ID..... 890.99	WV..... 286.51	NM..... 201.55	PA..... 239.02	WY..... 72.20	IL..... 11.16
38	LA..... 1 779.67	KS..... 1 553.80	OK..... 366.52	MT..... 888.30	NE..... 279.52	ND..... 170.94	IL..... 237.63	AR..... 65.00	FL..... 7.28
39	IL..... 1 769.35	ID..... 1 545.21	CO..... 360.57	MO..... 856.93	KY..... 255.37	MS..... 134.82	TX..... 233.53	HI..... 64.51	MD..... 5.82
40	KS..... 1 759.69	IL..... 1 536.98	IN..... 358.49	LA..... 856.68	NC..... 250.84	LA..... 130.60	WA..... 233.27	MA..... 62.52	VT..... 4.30
41	MS..... 1 759.69	NE..... 1 533.08	VA..... 357.62	AR..... 843.72	OK..... 233.47	CT..... 108.89	NV..... 232.95	TX..... 61.70	AZ..... 4.23
42	IN..... 1 753.83	CO..... 1 522.84	NC..... 357.44	NE..... 838.24	AL..... 226.17	NH..... 27.51	KS..... 232.02	IL..... 61.38	WY..... 3.70
43	GA..... 1 717.49	MS..... 1 494.14	IL..... 345.44	CO..... 825.74	VT..... 221.71	TN..... 16.27	ID..... 220.14	CA..... 61.07	SD..... 3.56
44	AR..... 1 652.51	GA..... 1 462.94	KS..... 341.70	AL..... 822.54	CO..... 219.42	AK..... .86	NC..... 213.27	CT..... 59.62	WA..... 3.22
45	NE..... 1 637.78	AR..... 1 439.29	NH..... 341.13	MS..... 811.55	VA..... 197.65	FL..... -	MS..... 203.24	PA..... 58.75	ME..... 2.46
46	NH..... 1 632.06	TN..... 1 400.02	MO..... 306.86	TX..... 797.19	AK..... -	NV..... -	MO..... 200.91	NV..... 56.10	NH..... 2.39
47	TN..... 1 593.10	FL..... 1 367.11	TX..... 305.02	TN..... 787.54	DE..... -	SD..... -	AR..... 200.55	GA..... 54.60	NV..... 1.83
48	MO..... 1 585.20	MO..... 1 364.70	NV..... 293.66	OR..... 762.91	MT..... -	TX..... -	TN..... 185.05	NJ..... 53.26	MT..... 1.77
49	TX..... 1 582.98	TX..... 1 335.73	AZ..... 292.91	SD..... 667.18	NH..... -	WA..... -	FL..... 175.69	NY..... 39.82	ID..... 1.44
50	FL..... 1 569.67	NH..... 1 279.56	FL..... 262.33	NH..... 537.48	OR..... -	WY..... -	GA..... 158.77	FL..... 29.02	AK..... -

¹Includes amounts not shown separately.

SENATE CONCURRENT RESOLUTION NO. _____

By Committee on Assessment and Taxation

A PROPOSITION to amend article 11 of the constitution of the state of Kansas, relating to taxation.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives concurring therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Article 11 of the constitution of the state of Kansas is amended by adding a new section thereto to read as follows:

"§14. Limitation on the levy of property taxes by unified school districts; state sales and compensating taxes mandated. On and after October 1, 1990, there is hereby imposed an addition of 1.5% to the rate in effect on July 1, 1990, of the state sales and compensating taxes. The additional revenue produced from such taxes shall be used solely to reduce the revenue that would otherwise be required to be produced from the levy of taxes upon tangible property by each unified school district to fund its general fund budget by the amount distributed to such district. Each unified school district shall receive the amount of such additional revenue which is proportional to the amount produced from the levy of taxes upon tangible property to fund its general fund budget divided by the amount produced from the levy of

taxes upon tangible property to fund the general fund budgets of all unified school districts."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"Explanatory statement. This amendment would provide for an additional 1.5% state sales and compensating taxes. All revenue received therefrom would be required to be distributed to unified school districts for the purpose of reducing their reliance upon property taxes to fund their general fund budgets.

"A vote for the proposition would impose an additional 1.5% sales and compensating taxes, and provide for the distribution of all revenue produced therefrom to every unified school district in proportion to the amount of property taxes levied in such district. Each school district would be required to reduce the revenue produced from property taxes by the amount of such distribution.

"A vote against the proposition would continue the current funding system for school districts which does not constitutionally require the replacement of property tax revenue by state sales and compensating tax revenues."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the primary election to be held on August 7, 1990.