

SENATE ASSESSMENT AND TAXATION COMMITTEE

1990 - MEMBERS

Chairperson.....Senator Dan Thiessen
Vice-Chairperson.....Senator Audrey Langworthy
Ranking Minority Member.....Senator'Gerald Karr

Members:

- Senator Sheila Frahm
- Senator James Francisco
- Senator Fred Kerr
- Senator Janis Lee
- Senator Phil Martin
- Senator Don Montgomery
- Senator Lana Oleen
- Senator Marge Petty

Staff:

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

X = present
E = excused
A = absent

ATTENDANCE SHEET

	B/14	B/15	B/19	B/20	B/21	B/22	3/23	3/26	3/27	3/28	3/29	3/30	4/2	4/3	4/3	4/3	4/4	4/4	4/5	4/6	4/24	4/26	4/27	4/28	4/28	5/2	5/4					
Senator Dan Thiessen, Chairman	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
Senator Audrey Langworthy, Vice Chairperson	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Sheila Frahm	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator James Francisco	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Gerald Karr, Ranking Minority Member	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Fred Kerr	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Janis Lee	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Phil Martin	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Don Montgomery	X	X	X	X	X	X	X	X	X	X	X	X	X	X	E	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Lana Oleen	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Senator Marge Petty	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Don Hayward, Revisor's Office	X	X	X	X	X	E	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BILL EDDS	X	X	X	X	X	X				
Tom Severn, Research Department	X	X	X	X	X	E	X	E	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Chris Courtwright, Research Department	X	X	X	X	X	X	X	X	X	X	X	X	X	E	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Don Anzek, Committee Secretary	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

1990

<u>BILL NUMBER</u>	<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SB 5 - Alternative minimum tax on corporation	Held from '89	Died in Comm.
SB 37 - Allow Federal deduction to determine Kansas income tax liability.	Held from '89	Died in Comm.
SB 43 - Allow Federal income tax liability to determine Kansas income tax.	Held from '89	Died in Comm.
SB 127 - Sales taxation-allowing certain deductions against gross receipts in sales of motor vehicles sold pursuant to occasional sales.	Held from '89	Died in Comm.
SB 138 - Tax credits against privilege taxes imposed upon banks.	Held from '89	Died in Comm.
SB 144 - Exemption of merchants inventory.	Held from '89	Died in Comm.
SB 149 - Income taxation-modifying projected gross income for certain educational expenses.	Held from '89 3-5-90	Recommended to Interim Study
SB 150 - Privilege taxation imposed upon trust savings and loan associations.	Held from '89	Died in Comm.
SB 169 - Establishing the Department of Property valuation.	Held from '89	Died in Comm.
SB 172 - Amending Homestead property tax refund act, definition of property taxes accrued.	Held from '89	Died in Comm.
SB 176 - Neighborhood assistance tax credit act.	Held from '89	Died in Comm.
SB 177 - Revenue bonds, buildings used for educational purposes affect definition.	Held from '89	Died in Comm.
SB 197 - Amend and supplement homestead property tax refund act.	Held from '89	3-28-90
SB 222 - Administration by county of local intangibles tax.	Held from '89	Died in Comm.
SB 269 - Corporate income tax credit for capital costs of purchasing coal-burning electricity producing system.	Held from '89	3-28-90
SB 270 - Imposition of tax upon the generation of electricity from coal by electric public utilities.	Held from '89	3-01-90
SB 271 - Purchases of coal-fired boiler systems exempt from sales tax.	Held from '89	3-28-90
SB 290 - Income tax check-off for Kansans for Kids program.	Held from '89	Died in Comm.
SB 291 - Assignment of homestead property tax refunds.	Held from '89	Died in Comm.
SB 314 - Property tax refunds for certain commercial real property owners.	Held from '89	Died in Comm.
SB 315 - School district income tax act.	Held from '89	Died in Comm.
SB 330 - Mineral production payments withholding.	Held from '89	Died in Comm.
SB 334 - Sales tax imposed upon sales of tele-facsimile services.	Held from '89	Died in Comm.

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

1990

<u>BILL NUMBER</u>	<u>DATE OF HEARING</u>	<u>DISCUSSION AND ACTION</u>
SB 367 - Income tax credit for doctors practicing in medically underserved areas.	Held from '89	Died in Comm.
SB 389 - Sales ratio studies abolished.	Held from '89	Died in Comm.
SB 390 - Property tax exemption for state and political subdivisions limited.	Held from '89	Died in Comm.
SB 397 - Homestead property tax refunds; amount.	Held from '89	Died in Comm.
SB 414 - Exempting sales of materials & services w/modification of certain equipment.	1-31-90	3-27-90
SB 418 - Increase rate of tax imposed on cigarettes & disposition of rev. rec'd therefrom.	1-18-90 & 1-25-90	2-2-90
SB 423 - Military retirements benefits.	2-20-90	3-27-90
SB 424 - Credits for contributions for community improvement programs & privilege tax.	1-18-90	Died in Comm.
SB 432 - Educational institutions issuance of revenue bonds for construction of certain properties.	3-2-90	Died in Comm.
SB 440 - Prescribing limits on authority of Co. or City to grant exemptions.	3-19-90	Referred to Eco. Development
SB 467 - Property Taxation & Notification of property valuation changes.	2-7-90	2-7-90
SB 469 - Limitation of levy of taxes by taxing		Died in Comm.
SB 471 - Removal of certain materials from rivers; re: to the payment of compensation.	2-01-90	2-01-90
SB 480 - Exemptions for property.	1-29-90	3-01-90
SB 488 - Amend KS compensating tax act; definition of retailer doing business in this State.	1-30-90	1-30-90
SB 491 - Computation of KS Adj. Gross Income, providing for deductibility of certain expenses	1-30-90	1-30-90
SB 492 - Pymt. of taxes, authorizing use of electronic funds transfer for such purpose.	1-30-90 & 2-15-90	2-15-90
SB 493 - Local Sales Taxes, specifying taxable situs for telephone answering services.	1-30-90	2-15-90
SB 494 - Homestead prop. tax refund prescribing a date for the filing of a claim.	1-30-90	2-15-90
SB 495 - Tax on marijuana & controlled substances imposing a tax on wet & dry domestic marijuana plants.	1-30-90	2-15-90
SB 496 - Transient guest tax-due date of returns & penalties for late filings.	1-30-90	2-15-90
SB 501 - Checkoff donation for purpose of funding heritage preservation program & trust fund.	1-31-90	Referred to Fed.St. Affairs
SB 520 - Procedure for protest of taxes-as amended Sec. 3 of 1989 Spec. Session HB2001	1-29-90	1-29-90
SB 521 - Definition of Land devoted to agricultural use.	2-13-90	3-05-90
SB 555 - Determination of fair market value.	2-13-90	Died in Comm.
SB 560 - Motor vehicles-rate of tax imposed.	2-26-90	3-02-90

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

1990

<u>BILL NUMBER</u>	<u>DATE OF HEARING</u>	<u>DISCUSSION ACTION</u>
SB 571 - Delaying property reappraisal maintenance program.	2-07-90	2-07-90
SB 572 - Valuation of certain land devoted to agricultural use.	2-13-90 & 3-01-90	3-01-90
SB 582 - Hearing and Appeals Process re: property taxation.		Died in Comm.
SB 583 - Prop. Tax of public utilities prescribing duties for the director of property valuation.		Died in Comm.
SB 586 - coin-operated devices;prescribing fees for operation, authorities & duties for dept. of revenue.	3-02-90 & 3-21-90	Died in Comm.
SB 195 - Allowing a credit for employment of physicians, assistant or nurse practitioners by certain taxpayers.	<u>2-24-89</u> & 3-28-90	3-28-90
SB 602 - Cities & Counties re: to retailers sales tax.	2-22-90	3-01-90
SB 600 - Income & Privilege tax, allow credits for interest rate reduction for agricultural loans.	2-19-90	3-01-90
SB 619 - Income taxation concerning rates imposed.	2-08-90 & 3-28-90	3-28-90
SB 646 - Property tax concerning hearings & appeals re: thereto.		Died in Comm.
SB 648 - Property tax concerning grounds for protest of payment of taxes.		Died in Comm.
SB 656 - Taxation prohibiting the levying of property taxes-providing the elimination of exemptions from sales taxation of services.	2-27-90	3-28-90
SB 657 - Concerning financing of county courthouse, jail or law enforcement facilities in Riley County.	2-22-90	3-01-90
SB 670 - Real Property-requirement of certificate of value.	2-28-90	3-01-90
SB 676 - Re: Prop. tax, authorizing Director of of Prop. Valuation to order county wide reappraisal of real property.	2-28-90	Died in Comm.
SB 692 - Provide means to increase Revenue Producing State Tax sources to local units of government to reduce reliance on rev. rec'd from levy of property tax.	3-02-90 & 3-08-90	Died in Comm.
SB 729 - Prop. tax-Date of Payment of Taxes levied on escaped taxes.	2-28-90 & 3-05-90	3-05-90
SB 768 - Providing for the exemption of certain oil & gas properties.		Died in Comm.
SB 777 - Re: Property taxation Concerning:Aggregate Tax levy limitations.	3-26-90	Died in Comm.
SB 782 - Impose St. tax levies for institutions, Concerning-Imposition & Disposition	3-27-90 & 3-28-90	3-28-90
SB 795 - Taxation for 1990-change of value notices.	4026-90	Died in Comm.
SB 797 - Re: budgets of local taxing subdivisions: concerning deadline dates for 1990 budgets.	4-26-90	4-26-90

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX
1990

<u>BILL NUMBER</u>	<u>DATE OF HEARING</u>	<u>DISCUSSION ACTION</u>
SB 807 - Increase Revenue producing state tax sources for distribution to unified schooldistricts to reduce reliance on reve. produced from the levy of property taxes.	4-26-90	Died in Comm.
SCR1632 - Amend Sec. 1 of Article 11-St. of KS Regarding Taxation	1-23-90 & 1-24-90	Died in Comm.
SCR1633 - Proposition to amend Sec. 1 Article 11 Regarding taxation of property.	2-14-90	Died in Comm.
SCR1634 - Amend Sec. 1 Article 11, regarding Tax of Property		Died in Comm.
SCR1637 - Amend Sec. 1 Article 11 of Constitution Regarding Tax on Property.	3-15-90	Died in Comm.
SCR1640 - Amend Article 11 of the State of KS. Constitution-Re: Taxation	3-14-90	Died in Comm.
SCR1642 - Amend Sec. 1 Article 11 State of KS. Constitution Re: Taxation of Property	3-22-90 & 3-23-90	Died in Comm.
SCR1644 - Amend St. Constitution Sec. 13 Article 11 Re: Exemption of Property from taxation for Economic Development purposes.		Died in Comm.
SCR1645 - Amend St. Constitution Art. 11 by adding new section Re: imposition of excise tax on inventories of merchants and manufacturers by counties and cities.		Died in Comm.
SCR1648 - Amend Constitution Sec. 1 Article 11, Regarding Taxation	4-05-90	4-05-90
SCR1649 - Amend Sec. 1 Article 11 of the constitution of St. of KS. relating to taxation		Died in Comm.
HB2529 - Property tax exempt certain property, used for manufacturing research development.	3-19-90	Died
HB2621 - Amend KS retailers's sales tax-method and time of payment.	3-19-90	3-27-90
HB2637 - Allow cities & counties levying sales tax or transient guest tax to request monthly reports from Dir. of Taxation and identify retailer in city or county.	3-20-90	3-28-90
HB2700 - Re: Property Taxation, re: aggregate tax levy limitations.	4-04-90	4-04-90
HB2765 - Excluding water protection fees from gross receipts for sales tax purposes	3-20-90	3-27-90
HB2971 - Re: to tax statements amending sec. 10 of HB2001 of the 1989 Spec. Session & repealing existing section.	3-21-90	3-21-90
HB3079 - Authorize the K.C. School Board to create and levy for an employee benefit fund on behalf of the K.C. Public Library.	4-27-90	4-27-90
HB3114 - Provide means to increase revenue producing St. tax sources for USD's to reduce reliance on revenue produced from levy of prop. taxes.	4-28-90	4-28-90
HB3115 - Authorize imposition of countywide retailers sales taxes to finance courthouses, jails & law enforcement center facilities in counties.		Died in Comm.

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

<u>BILL NUMBER</u>	1990 <u>DATE OF HEARING</u>	<u>DISCUSSION ACTION</u>
HB3111 - Concerning public improvements within Sedgwick County.	5-04-90	5-04-90
HB3116 - Relating to motor vehicles-concerning registration of farm custom harvesting vehicles.		Died in Comm.
HB3118 - Concerning schedule IV controlled substances.		Died in Comm.
HB3119 - Concerning laboratory testing, relating to approval and regulation of laboratories.		Died in Comm.