

Approved _____ Date _____

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Joan Wagnon at _____
Chairperson

1:30 a.m./~~p.m.~~ on April 10, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn & Chris Courtwright, Legislative Research;
Don Hayward & Bill Edds, Revisors;
Linda Frey, Committee Secretary & Douglas E. Johnston, aide

Conferees appearing before the committee:

Chairman Wagnon called the committee to order at 1:30 p.m. for discussion on SB 214, HB 2615 and HB 2303.

Rep. Roy moved to amend HB 2615 as shown in attachment 1. Rep. Roe seconded the motion which carried. (attachment 1)

Rep. Roy moved to incorporate the language of HB 2615 into SB 214 and report the bill favorably. Rep. Larkin seconded the motion which carried.

Rep. Shore moved to report HB 2303 favorable for passage. Rep. Roe seconded the motion which carried.

The Chair distributed committee minutes for the following dates to the committee:

March 1, 1991; March 18 through 22, 1991; March 26 through 29, 1991; April 1 and 3, 1991.

The Chair stated that if no corrections or additions were submitted to the minutes by adjournment of the House on April 13, 1991 then they would be considered approved by the committee.

The committee adjourned at 1:45 p.m.

HOUSE BILL No. 2615

By Committee on Taxation

3-27

8 AN ACT concerning the taxation of marijuana and controlled sub-
9 stances; amending K.S.A. 79-5211 and repealing the existing
10 section.

11 *Be it enacted by the Legislature of the State of Kansas:*

12 Section 1. K.S.A. 79-5211 is hereby amended to read as follows:
13 79-5211. All moneys received from the collection of taxes imposed
14 under the provisions of K.S.A. 79-5201 *et seq.*, and amendments
15 thereto, and 50% of all moneys collected from assessments of de-
16 linquent taxes and penalties imposed thereunder, shall be remitted
17 to the state treasurer who shall deposit the entire amount thereof
18 in the state treasury and credit the same to the state general fund.
19 The director of taxation shall remit 50% of all moneys received from
20 the collection of assessments of delinquent taxes and penalties im-
21 posed pursuant to the provisions of K.S.A. 79-5201 *et seq.*, and
22 amendments thereto, to the county treasurer of the county
23 wherein the unstamped marijuana or controlled substance is
24 found and seized. Upon receipt of any such remittance, the
25 county treasurer shall deposit the entire amount thereof to the
26 credit of the county general fund for use solely for law en-
27 forcement purposes as follows: (a) If the law enforcement agency
28 which conducted the investigation is a county agency, the entire
29 amount shall be deposited in the county treasury and credited to a
30 special law enforcement trust fund for use solely for law enforcement
31 purposes; (b) if the law enforcement agency which conducted the
32 investigation is a city agency, the entire amount shall be deposited
33 in the city treasury and credited to a special law enforcement trust
34 fund for use solely for law enforcement purposes; and (c) if more
35 than one law enforcement agency is substantially involved in the
36 investigative process, the amount shall be deposited in equal portions
37 to the county and city treasuries and credited to the county and
38 city special law enforcement trust funds to be used solely for law
39 enforcement purposes unless an alternate distribution is mutually
40 agreed upon by the law enforcement agencies involved and submitted
41 to the director of taxation. Funds received by city and county treas-
42 urers from moneys collected from assessments of delinquent taxes
43

and criminal prosecution

in the proportion that the actual expenditure of each such involved agency bears to the total such expenditu

and criminal prosecution

HOUSE TAXATION
Attachment #1
04/10/91