

Approved February 25, 1992

Minutes of the House Committee on Taxation. The meeting was called to order by Joan Wagnon, Chairperson, at 9:10 a.m. on Wednesday, FEBRUARY 12, 1992 in room 519-S of the Capitol.

All members were present except:

Rep. Joan Adam, excused; Rep. Ken Grotewiel, excused;
Rep. Aldie Ensminger, excused; Rep.
J. C. Long, excused.

Committee staff present:

Tom Severn & Chris Courtwright, Legislative Research;
Bill Edds and Don Hayward, Revisors; Linda Frey, Commit-
tee Secretary; Douglas E. Johnston, Committee Assistant.

Conferees appearing before the committee:

Rep. Rochelle Chronister
Rep. Jack Sluiter
Rep. Jim Lowther
Paul Klotz, Executive Director of the Association of
Community Mental Health Centers of Kansas, Inc.
Paul Johnson, representing the Public Assistance Coalition of
Kansas
Deanna Pittman, Administrator of Wilson County Hospital
William Linde, Woodson County Commissioner
Sydney Hardman, Advocacy Coordinator with the Kansas Action
for Children
Chip Whelen, representing the Kansas Medical Society
Mary Ellen Conlee, representing Wichita Hospitals
Tom Bell, representing the Kansas Hospital Association
Elizabeth Taylor, representing the Kansas Association of
Local Health Departments

Information previously requested by the committee was distributed from David Cunningham, Director of Property Valuation, regarding the number of property tax appeals filed during the past three years (Attachment 1).

Rep. Rochelle Chronister testified in favor of HB 2779 (Attachment 2). She requested two changes in the bill (Attachment 3).

Rep. Chronister said HB 2779 did not address the issue of health care costs. In reply to a question, she said health care funding, which currently depends on local property taxes, was limited by already high mill levies.

Rep. Jack Sluiter testified in favor of HB 2779 (Attachment 4).

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation, room 519-S, State-house, at 9:10 a.m. on Wednesday, February 12, 1992.

Rep. Jim Lowther testified in favor of HB 2779 (Attachment 5).

Paul Klotz, Executive Director of the Association of Community Mental Health Centers of Kansas, Inc., testified in favor of HB 2779 (Attachment 6).

Paul Johnson, representing the Public Assistance Coalition of Kansas, testified in favor of HB 2779 (Attachment 7).

Deanna Pittman, Administrator of Wilson County Hospital, testified in favor of HB 2779 (Attachment 8).

Rep. Campbell asked if the health care sales tax would effect a perceived inequity in the the use of county health care facilities by residents of other counties.

William Linde, Woodson County Commissioner, testified in favor of HB 2779 (Attachment 9).

Sydney Hardman, Advocacy Coordinator with the Kansas Action for Children, testified in favor of HB 2779 (Attachment 10).

Chip Whelen, representing the Kansas Medical Society, testified in favor of HB 2779 (Attachment 11).

Mary Ellen Conlee, representing Wichita Hospitals, testified in favor of HB 2779 (Attachment 12).

Tom Bell, representing the Kansas Hospital Association, testified in favor of HB 2779 (Attachment 13).

Elizabeth Taylor, representing the Kansas Association of Local Health Departments, testified in favor of HB 2779.
She said the term city, county and health department be replaced with the term "local health department".

Written testimony was distributed to the committee from Ernie Mosher, representing the Kansas League of Municipalities, (Attachment 14) and from Sheryl Sanders, Kansas Mental Health Coalition (Attachment 15).

Hearings were closed on HB 2779.

A memorandum from Chris Courtwright, Legislative Research, was distributed to the committee (Attachment 16).

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation, room 519-S, State-house, at 9:10 a.m. on Wednesday, February 12, 1992.

Courtwright noted that under the current wording of HB 2779, cities and counties may not be able to keep all of the revenues raised by the local option health care sales tax because of the sales tax revenue distribution formula. For example, he said, the city of Wichita would not have to use its portion of the county health care sales tax revenue for that purpose.

Rep. Vancrum made a motion to introduce a bill that was requested by Sara Ullmann, Register of Deeds for Johnson County (Attachment 17). Rep. Snowbarger seconded the motion which carried.

The meeting was adjourned at 10:40 a.m. The next meeting will be February 13.

GUEST LIST

COMMITTEE: Topolite

DATE: 2/12/92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Leanna Pittman	205 Mill Needles	Wilson County Hospital
Alan Steppat	Topoka	Pete McGill + Associates
Judy Becken	205 Mill Needles	Wilson Co. Hospital
Zipp Lind	604 S Prairie	Woodson Co.
Maxine Lunde	604 S. Prairie	Woodson Co.
Alexine Larson	1333 Marlboro	Sely Co.
Margaret M ^o Huff	4700 Wirth, Wichita	Adv council on aging
Connie Rausch	P.O. Box 104 Douglass	KDOA/CPAAA
Sydney Hardman	Lawrence	KS Action for Children
Elletta Stueben	Manhattan	KSU Doc. Practitioner
Annette Bartel	Manhattan Topoka	Cornerstone
Corinne Weber	914 Clifton, Manhi. KS	KJCK - AM/FM
Jeanne Berg	Box 622 Douglass, KS	Butterco
Mary Felle	Box 434 Benton, KS	Benton-Denison Citizens
Christ Stanfield	Topoka	SRS
Mary Ellen Conlee	Wichita	Wichita Hospitals
Tom Bell	Topoka	KS Hosp Assn
Richard Morrissey	"	KDITE
Shelby Smith	Wichita	Wesley Foundation
Paul Johnson	Topoka	Children's Coalition
Ruth Adams	Whitewater	Retired
Robert T Adams	Whitewater, KS	KAAAA-CPAAA
Mary & Heide	R ² Augusta, KS	Tri County Council Agency
Aelen & Elaine Dick	3270 Shuman Rd. Hillbilly, KS	SP Citizens

STATE OF KANSAS



David C. Cunningham, Director
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585

(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

February 11, 1992

Representative Joan Wagnon
Room 272-W
State Capitol
Topeka, Kansas 66612

Dear Representative Wagnon:

Enclosed is the information I provided to Representative Marvin Smith regarding the number of property tax appeals filed during the past three years. You had indicated that you wanted a copy of that information when it was available.

Please let me know if you need any clarification or additional information regarding this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "David C. Cunningham".

David C. Cunningham, Director
Division of Property Valuation

DCC:kkm

Enclosure

House Taxation
Attachment 1
02-12-92

PROPERTY TAX APPEALS - REAL ESTATE

1989

The values from the statewide reappraisal project were first applied in the 1989 valuation year. Owners of 23% of the real estate parcels filed informal appeals with the county appraiser (314,069 appeals). 28% of the informal hearing decisions (87,039 parcels) were appealed to a county hearing panel or the county Board of Equalization. 2,096 county Board of Equalization decisions were appealed to the State Board of Tax Appeals.

The tax bills sent in November, 1989 reflected the impact of the new values and the new assessment levels from classification. Taxes on approximately 112,988 parcels (8% of total parcels) were paid under protest. The State Board of Tax Appeals docketed 16,051 of the payment under protest appeals for review.

1990

In the 1990 tax year, a moratorium on values was imposed and since few values changed, the number of appeals dropped dramatically. An informal appeal was filed for 3% of real estate parcels (39,124 appeals). A formal appeal with the county hearing panel or Board of Equalization was filed for 42% of the informal appeals (16,484 parcels); 933 of these decisions were appealed to the State Board of Tax Appeals.

After the November tax bills, taxes on 2% of the real estate parcels (24,516) were paid under protest and were scheduled for hearings with the county appraiser. In 1990 a second level of local appeals for payment under protests was added. Taxpayers dissatisfied with the results of the payment under protest hearing with the county appraiser were given the option to appeal to the Board of County Commissioners; 1,580 taxpayers used this option. The State Board of Tax Appeals docketed 3,486 of the payment under protests for their review.

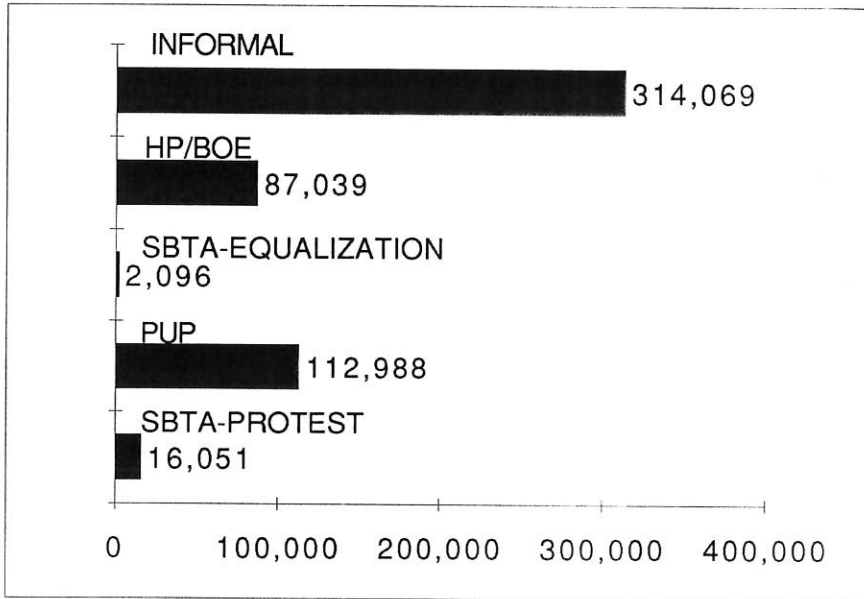
1991

In 1991 counties were again under the requirement to revalue all property. The number of appeals increased over 1990 but did not rise to the 1989 level. After the 1991 valuation notices were mailed, an informal hearing with the county appraiser was requested for 75,036 parcels (5.6% of total parcels). 19% of the informal hearing decisions (14,183 parcels) were appealed to the county hearing panel or Board of Equalization. County decisions on 2,231 parcels were further appealed to the State Board of Tax Appeals. The information on 1991 payments under protest has not yet been gathered.

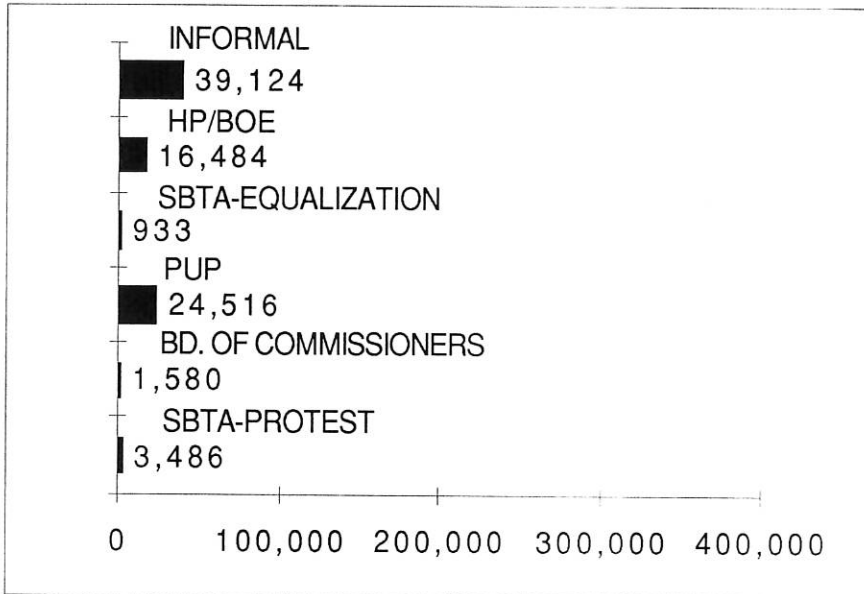
Data sources: County reports from the KSCAMA Hearing Tracking System
November 1991. State Board of Tax Appeals.

PROPERTY TAX APPEALS - REAL ESTATE

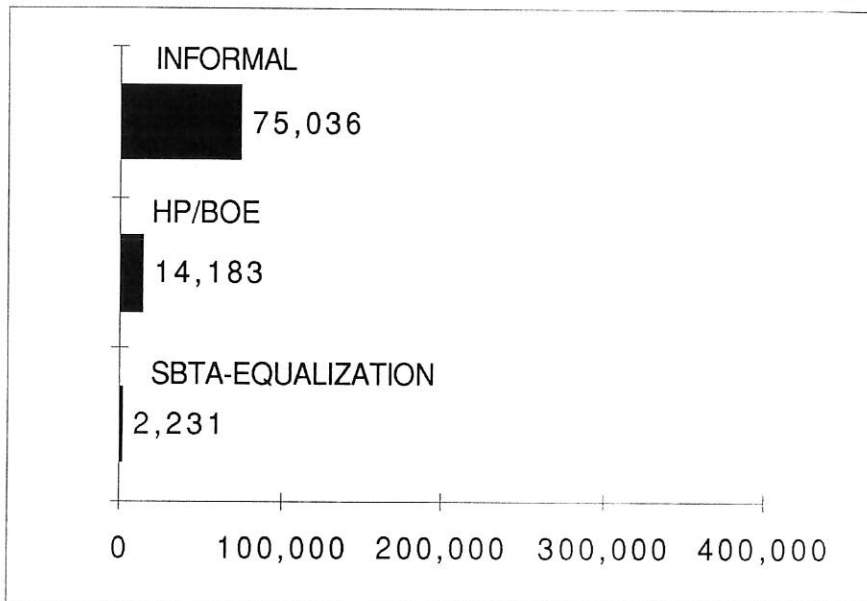
1989



1990



1991





TOPEKA

HOUSE OF
REPRESENTATIVES

ROCHELLE CHRONISTER
 REPRESENTATIVE, THIRTEENTH DISTRICT
 WILSON-WOODSON COUNTIES
 CHERRY AND WEST CHERRY TOWNSHIPS
 IN MONTGOMERY COUNTY
 ROUTE 2-BOX 321A
 NEODESHA, KANSAS 66757-0321

COMMITTEE ASSIGNMENTS
 RANKING REPUBLICAN: APPROPRIATIONS
 MEMBER: ECONOMIC DEVELOPMENT
 REAPPORTIONMENT
 JOINT COMMITTEE MEMBER: HEALTH CARE
 ISSUES
 FOR THE '90'S
 BOARD MEMBER: KANSAS TECHNOLOGY
 ENTERPRISE CORP.
 (KTEC)
 KANSAS ADVOCACY AND
 PROTECTIVE SERVICES
 (KAPS)

To: Taxation Committee
 From: Representative Rochelle Chronister
 Thirteenth District
 Date: February 12, 1992

Testimony on HB 2779

HB 2779 would allow cities or counties to submit to their electorate the question of raising an additional 1/4, 1/2, 3/4, or 1¢ of sales tax for the use of local health care services outside of the present local sales tax levy. Health care services are very broadly defined in the bill; however the governing body would have to define what health care services the money could be used for on the ballot. Potential uses in the bill are described as including but not limited to:

"County public health departments; city, county or district hospitals, city or county nursing homes; preventive health care services including immunizations, prenatal care and the postponement of entry into nursing homes by home health care services; mental health services; indigent health care; physician or other health care worker recruitment; health education; emergency medical services; rural health clinics; integration of health care services; home health services; and rural primary care access community (EACH) hospital initiatives."

The initial concept for this bill came about as I examined ways to help rural hospitals who are having difficulty remaining open due to changes in hospital reimbursements. You will have testimony from the administrator of the Wilson County hospital in relation to this problem. Shortly before we returned to session this year, however, I was approached by one of the Woodson County Commissioners in regard to the loss of obstetrical services to not only Woodson county, but also in Allen county. The Health Care for the '90s committee has also been discussing the difficulties we are having insuring quality medial care throughout Kansas.

House Taxation
 Attachment 2
 02-12-92

In my own legislative district I found a variety of health care difficulties - Neodesha needed additional resources to keep the hospital operating; Fredonia was already dedicating a 1¢ sales tax to hospital operations, but might in the future need to make major capital improvements to their hospital; Yates Center and all of Woodson county needs additional access to obstetrical care; Cherryvale is served by doctors in a clinic on a part-time basis; mental health services all over the district need upgrading as a result of the mental health reform act. If the health care needs are so varied among the 18,000 plus people of the 13th district, they must be monumental throughout Kansas, and indeed that is true.

Indigent and homeless care is non-existent except by public hospital emergency rooms in most areas; healthy start programs are pilot programs with questionable on-going funding; in some places doctors are non-existent or do not deliver babies; present mill levies preclude additional property taxes being used to expand these services and many communities are at their limit for local sales taxes.

These localized problems appear to call for local solutions. The federal government is struggling toward changes in total health care provisions, but we can't afford to wait for their solutions and we may not be able to afford them when they come. HB 2779 offers an alternative to waiting for state or federal action. Either the city or county commissioners or by petition local citizens may bring to a vote the funding for local health care needs. The tax can be imposed for a limited time or may go on until another election is held repealing it - repeal may be initiated in the same way as it was originally brought to a vote by city or county commissioners or by local petition.

Madame Chairman, I have included several sets of statistics and articles with my written testimony, and would be pleased to answer questions.

* * *

County Tax Levies for Health Related Functions
Legislative Research
Feb. 1992

County	1991 Population	Assessed Tangible Valuation	Ambulance	Health	Home for the Aged	Hospital	Mental Health And Retardation	Services For Elderly
Allen	14,638	53,747,285	1.494	0.518	0.000	0.000	1.942	0.556
Anderson	7,803	37,301,551	2.130	0.369	0.000	5.443	1.811	0.510
Atchison	16,932	58,704,444	0.987	0.533	0.140	0.000	1.171	0.987
Barber	5,874	56,771,256	1.389	0.675	0.000	0.000	1.593	0.589
Barton	29,382	150,854,907	0.542	0.690	0.000	0.000	1.773	0.000
Bourbon	14,966	51,266,910	0.531	0.484	0.000	0.000	1.436	0.685
Brown	11,128	50,001,334	0.837	0.715	0.000	0.000	1.200	0.986
Butler	50,580	219,361,615	2.218	0.494	0.000	0.000	0.937	0.596
Chase	3,021	21,975,363	1.909	1.127	0.000	0.000	0.720	1.313
Chautauqua	4,407	21,386,575	0.000	1.010	0.000	0.000	1.360	0.984
Cherokee	21,374	73,521,889	1.994	0.613	0.000	0.000	1.289	0.000
Cheyenne	3,243	28,299,640	0.260	0.280	0.000	4.830	0.660	0.500
Clark	2,418	30,741,237	1.335	1.079	0.000	0.000	0.961	0.000
Clay	9,158	40,294,223	1.627	0.766	0.000	0.000	1.340	0.917
Cloud	11,023	44,130,884	0.000	1.051	0.000	0.000	1.944	0.938
Coffey	8,404	544,655,189	0.498	0.205	0.000	0.998	0.317	0.000
Comanche	2,313	27,200,366	1.498	0.848	0.000	10.488	0.902	0.000
Cowley	36,915	143,067,820	0.996	0.350	0.000	0.000	1.277	0.724
Crawford	35,568	103,414,216	0.256	0.757	0.000	0.000	2.492	0.878
Decatur	4,021	27,097,850	1.712	0.686	1.091	1.039	1.248	1.001
Dickinson	18,958	80,867,206	2.982	0.509	0.000	0.000	0.919	0.764
Doniphan	8,134	33,626,207	0.000	0.267	0.000	0.000	1.265	1.000
Douglas	81,798	363,039,968	0.830	0.834	0.000	0.000	1.397	0.694
Edwards	3,787	36,102,534	0.307	1.212	0.000	7.953	1.223	0.000
Elk	3,327	17,915,045	1.856	1.395	0.000	0.000	1.968	0.984
Ellis	26,004	149,579,187	2.283	0.502	0.000	0.000	2.883	0.447
Ellsworth	6,586	41,212,758	1.185	0.646	0.000	0.000	1.234	1.137
Finney	33,070	282,126,333	1.580	0.200	0.000	0.000	1.230	0.800
Ford	27,463	152,185,056	1.830	0.619	0.000	0.000	1.457	0.000
Franklin	21,994	81,545,675	2.121	0.838	0.000	1.857	0.781	0.997
Geary	30,453	86,118,017	0.000	1.492	0.000	2.392	1.236	0.816
Gove	3,231	34,490,501	0.000	0.000	0.000	4.018	0.501	0.000
Graham	3,543	38,731,120	0.000	0.550	0.425	5.003	2.084	0.000
Grant	7,159	256,378,677	0.310	0.378	1.401	3.000	0.363	0.667
Gray	5,396	45,697,351	1.113	0.959	0.000	0.000	1.260	0.892
Greeley	1,774	27,564,628	0.300	0.070	2.000	6.000	0.860	0.300
Greenwood	7,847	43,920,878	0.961	0.525	0.000	1.994	1.387	1.056
Hamilton	2,388	42,334,847	0.790	0.440	0.000	11.320	1.050	0.500
Harper	7,124	53,808,819	0.000	1.010	0.000	0.000	1.450	1.380
Harvey	31,028	123,572,330	0.997	0.000	0.000	0.000	1.388	0.580
Haskell	3,886	116,395,076	0.000	0.000	0.000	0.000	0.320	0.950
Hodgeman	2,177	26,354,729	1.937	0.000	0.000	6.263	0.717	0.484
Jackson	11,525	39,111,556	0.000	0.000	0.000	0.000	0.000	0.712
Jefferson	15,905	61,262,156	2.934	0.610	0.000	0.000	1.129	0.402
Jewell	4,251	26,511,090	1.983	1.604	0.000	4.001	0.642	0.235
Johnson	355,054	2,724,743,221	1.396	0.452	0.027	0.000	1.463	0.000
Kearny	4,027	185,166,017	0.201	0.242	0.000	1.979	0.379	0.276
Kingman	8,292	73,133,670	1.341	0.266	0.000	0.000	1.415	0.738
Kiowa	3,660	50,434,580	0.827	0.826	0.000	1.997	1.174	0.000
Labette	23,693	70,873,102	0.446	1.008	0.000	0.000	1.518	0.000
Lane	2,375	26,874,291	2.521	0.961	0.000	8.504	1.843	0.000
Leavenworth	64,371	200,109,991	2.333	0.852	0.799	0.000	0.826	0.572
Lincoln	3,653	22,837,469	2.061	1.846	0.000	7.501	0.283	0.000

County	1991 Population	Assessed Tangible Valuation	Ambulance	Health	Home for the Aged	Hospital	Mental Health And Retardation	Services For Elderly
Linn	8,254	130,051,403	0.449	0.310	0.000	0.000	0.621	0.724
Logan	3,081	25,648,089	1.081	0.935	0.000	2.166	1.012	0.357
Lyon	34,732	125,822,541	0.721	1.571	0.000	0.000	0.816	0.694
Marion	11,705	57,945,116	1.164	0.470	0.000	0.000	1.016	0.509
Marshall	12,888	53,254,422	1.604	0.000	0.000	0.000	1.623	0.745
McPherson	27,268	156,099,563	0.000	0.180	0.000	0.000	0.000	0.000
Meade	4,247	65,142,089	1.250	1.270	0.250	0.000	0.690	0.630
Miami	23,466	96,259,171	1.902	0.048	0.000	1.149	1.238	0.804
Mitchell	7,203	34,513,234	1.267	0.597	0.000	1.837	1.588	1.000
Montgomery	38,816	144,880,393	0.995	0.701	0.000	0.000	2.173	0.497
Morris	6,198	33,162,774	0.151	1.087	0.000	2.000	0.681	1.000
Morton	3,480	117,398,779	0.800	0.560	0.000	1.910	0.450	0.490
Nemaha	10,446	50,520,932	0.848	0.000	0.000	0.000	1.477	0.000
Neosho	17,035	54,990,617	1.280	0.590	0.000	0.000	1.755	0.673
Ness	4,033	52,074,965	0.907	0.915	0.000	0.000	0.610	0.747
Norton	5,947	27,692,965	0.010	0.718	0.500	2.000	2.245	0.750
Osage	15,248	56,568,119	1.355	0.770	0.000	0.000	0.649	0.721
Osborne	4,867	26,977,283	1.145	0.769	0.000	6.000	1.048	0.000
Ottawa	5,634	32,424,747	0.000	0.993	0.000	0.915	0.724	0.372
Pawnee	7,555	49,416,530	0.000	1.314	0.000	0.000	0.965	0.376
Phillips	6,590	41,055,639	1.649	1.003	0.249	5.494	1.248	0.000
Pottawatomie	16,128	265,895,381	0.000	0.990	0.000	0.000	1.250	0.000
Pratt	9,702	70,756,590	2.930	0.830	0.000	0.890	1.430	0.400
Rawlins	3,404	29,737,219	1.696	0.261	0.250	2.571	1.322	0.466
Reno	62,389	292,494,591	0.000	1.262	0.000	0.000	0.901	1.000
Republic	6,482	35,255,592	2.432	1.032	0.000	2.200	1.656	0.000
Rice	10,610	71,709,302	1.418	0.000	0.000	0.000	1.029	1.000
Riley	67,139	162,287,596	1.402	0.897	0.602	1.997	1.392	0.815
Rooks	6,039	53,379,963	1.105	0.549	0.000	0.000	1.335	0.725
Rush	3,842	32,428,920	0.000	1.614	0.000	0.999	0.851	0.999
Russell	7,835	65,452,195	3.711	0.547	0.000	0.000	0.488	0.550
Saline	49,301	223,370,139	1.985	0.767	0.000	0.000	0.420	0.746
Scott	5,289	42,047,503	1.045	1.535	0.822	1.860	1.178	0.000
Sedgwick	403,662	1,962,204,228	0.892	0.000	0.000	0.000	1.574	0.809
Seward	18,743	164,837,172	1.287	0.000	0.000	0.000	0.000	0.837
Shawnee	160,976	814,050,185	0.000	0.000	0.000	0.000	0.000	0.000
Sheridan	3,043	28,326,995	0.618	0.314	0.000	9.402	1.217	0.250
Sherman	6,926	46,776,656	0.896	0.843	0.000	6.000	1.008	0.670
Smith	5,078	29,238,717	1.532	0.804	0.000	4.821	1.283	0.000
Stafford	5,365	60,885,262	0.804	0.744	0.000	0.000	1.149	0.000
Stanton	2,333	67,314,426	0.900	0.000	2.450	5.300	0.710	0.000
Stevens	5,048	296,281,046	0.000	0.000	1.860	4.000	0.000	0.000
Sumner	25,841	109,984,949	0.381	0.150	0.000	0.000	1.591	0.642
Thomas	8,258	60,853,522	1.160	0.680	0.000	0.000	1.740	0.740
Trego	3,694	31,778,936	0.996	0.528	0.000	3.250	1.647	0.000
Wabaunsee	6,603	32,718,469	0.000	0.980	0.000	0.000	0.830	0.860
Wallace	1,821	21,371,755	0.946	1.121	0.054	0.000	0.870	0.409
Washington	7,073	41,199,836	0.964	0.631	0.000	3.862	1.739	0.000
Wichita	2,758	26,142,607	0.000	11.058	0.000	0.000	1.273	0.581
Wilson	10,289	40,735,210	4.036	0.264	0.000	1.803	1.025	0.505
Woodson	4,116	23,372,431	1.801	0.562	0.000	0.000	1.983	0.528
Wyandotte	161,993	588,886,058	0.000	1.104	0.000	0.398	1.127	0.995

LOCAL SALES TAXES -- COUNTY

<u>County (61)</u>	<u>Rate</u>	<u>Effective Date</u>
Allen	0.5%	November 1, 1982
Anderson	1.0	January 1, 1983
Barber	1.0	February 1, 1983
Barton	1.0	November 1, 1982
Brown	1.0	November 1, 1982
Chautauqua	1.0	February 1, 1983
Cherokee	1.0	November 1, 1982
Cheyenne	1.0	July 1, 1986
Clay	0.5	November 1, 1982
Crawford	1.0	November 1, 1983
Decatur	1.0	November 1, 1984
Dickinson	1.0	July 1, 1983
Edwards	1.0	November 1, 1983
Elk	1.0	November 1, 1982
Finney ⁷	0.75	July 1, 1991
Ford ⁷	0.75	July 1, 1991
Franklin	1.0	July 1, 1983
Geary ¹	1.0	October 1, 1978
Gove	1.0	November 1, 1984
Gray	1.0	February 1, 1983
Greeley	1.0	November 1, 1982
Harvey	1.0	July 1, 1986
Haskell	0.5	January 1, 1983
Jackson ²	2.0	July 1, 1989
Jefferson	1.0	May 1, 1983
Jewell	1.0	February 1, 1983
Johnson ^{3,4}	0.6	July 1, 1990
Kiowa	1.0	November 1, 1982
Labette	1.0	September 1, 1981
Lincoln	1.0	February 1, 1983
Logan	1.0	November 1, 1982
Marion	1.0	July 1, 1987
McPherson	1.0	July 1, 1982
Meade	1.0	November 1, 1984
Miami	1.0	July 1, 1983
Mitchell	1.0	November 1, 1982
Morris	1.0	November 1, 1982

<u>County (61)</u>	<u>Rate</u>	<u>Effective Date</u>
Nemaha	1.0%	November 1, 1982
Osage	1.0	November 1, 1982
Osborne	0.5	January 1, 1983
Ottawa	1.0	February 1, 1983
Pawnee	1.0	July 1, 1983
Pratt	1.0	July 1, 1982
Rawlins	1.0	February 1, 1983
Reno ⁵	1.0	July 1, 1986
Republic	1.0	November 1, 1982
Rice	1.0	November 1, 1982
Riley	0.5	February 1, 1983
Russell	1.0	April 1, 1988
Saline	1.0	November 1, 1982
Scott	1.0	May 1, 1982
Sedgwick	1.0	October 1, 1985
Seward ³	1.0	November 1, 1980
Sherman	1.0	February 1, 1983
Stafford	1.0	November 1, 1984
Stanton	1.0	November 1, 1984
Thomas	1.0	November 1, 1982
Wabaunsee	1.0	February 1, 1983
Washington ⁶	1.0	February 1, 1983
Wichita	1.0	November 1, 1982
Wyandotte ³	1.0	January 1, 1984

- 1) Rate of 0.5 percent was effective November 1, 1974.
- 2) Rate of 1.0 percent was effective November 1, 1982.
- 3) Rate of 0.5 percent was effective October 1, 1975.
- 4) Combined rate of 0.6 percent includes 0.5 percent county tax plus 0.1 percent for stormwater management.
- 5) Rate of 0.5 percent was effective November 1, 1977.
- 6) Scheduled to expire February 1, 1993.
- 7) Combined rate of 0.75 percent includes 0.5 percent county tax plus 0.25 percent which became effective July 1, 1991. Finney County had been at 0.5 percent since November 1, 1981, and Ford County had been at 0.5 percent since January 1, 1983.

Note: Currently, five counties impose the tax at the rate of 0.5 percent, one county imposes the tax at a rate of 0.6 percent, two counties impose the tax at the rate of 0.75 percent, 52 counties impose the tax at the rate of 1.0 percent, and one county imposes the tax at the rate of 2.0 percent. County tax may be in addition to a city sales tax. For information on city sales tax rates and combined local rates, see "Local Sales Taxes -- City."

2-6

LOCAL SALES TAXES – CITY

<u>City (128) (County Where Located)</u>	<u>Rate</u>	<u>Effective Date</u>
Abilene ¹ (Dickinson)	0.5%	May 1, 1983
Americus (Lyon)	0.5	April 1, 1987
Anthony (Harper)	0.5	November 1, 1984
Arkansas City ⁹ (Cowley)	1.0	April 1, 1985
Argonia (Sumner)	1.0	January 1, 1991
Arma ¹ (Crawford)	0.5	November 1, 1982
Atchison ⁹ (Atchison)	1.0	August 1, 1983
Auburn (Shawnee)	1.0	July 1, 1984
Augusta (Butler)	0.5	October 1, 1991
Baldwin ²⁴ (Douglas)	1.0	July 1, 1991
Basehor (Leavenworth)	0.5	July 1, 1982
Baxter Springs ^{1,14} (Cherokee)	1.0	July 1, 1985
Belle Plaine (Sumner)	1.0	October 1, 1989
Bonner Springs ^{1,18} (Wyandotte)	1.0	January 1, 1986
Caldwell ² (Sumner)	1.0	November 1, 1982
Caney ² (Montgomery)	1.0	November 1, 1982
Chanute ²¹ (Neosho)	1.0	November 1, 1987
Cherryvale ³ (Montgomery)	1.0	November 1, 1982
Chetopa ¹ (Labette)	1.0	July 1, 1985
Clay Center ¹² (Clay)	1.0	November 1, 1984
Coffeyville ² (Montgomery)	1.0	May 1, 1984
Columbus ^{1,14} (Cherokee)	1.0	April 1, 1987
Concordia ⁵ (Cloud)	1.0	February 1, 1983
Conway Springs (Sumner)	1.0	October 1, 1989
Cottonwood Falls (Chase)	1.0	January 1, 1991
Delphos ¹ (Ottawa)	1.0	November 1, 1984
DeSoto ^{1,14} (Johnson)	1.0	January 1, 1991
Dighton (Lane)	1.0	July 1, 1983
Dodge City ¹ (Ford)	0.5	December 1, 1981
Easton (Leavenworth)	1.0	July 1, 1985
Edgerton ^{1,14} (Johnson)	1.0	July 1, 1985
Edna ¹ (Labette)	1.0	January 1, 1989
Edwardsville ¹ (Wyandotte)	1.0	January 1, 1986
Effingham (Atchison)	1.0	November 1, 1983
El Dorado (Butler)	1.0	October 1, 1989
Elkhart (Morton)	0.5	November 1, 1981
Ellis (Ellis)	1.0	November 1, 1983
Ellsworth (Ellsworth)	1.0	July 1, 1983
Elwood (Doniphan)	1.0	November 1, 1984
Emporia (Lyon)	0.5	September 1, 1984
Erie ⁷ (Neosho)	1.0	January 1, 1988
Eudora (Douglas)	0.5	November 1, 1982
Eureka (Greenwood)	1.0	January 1, 1991

<u>City (128) (County Where Located)</u>	<u>Rate</u>	<u>Effective Date</u>
Fairway ^{1,20} (Johnson)	1.0	July 1, 1986
Fort Scott (Bourbon)	1.0	January 1, 1984
Fredonia (Wilson)	1.0	January 1, 1986
Frontenac ¹ (Crawford)	0.5	November 1, 1982
Galena ^{1,17} (Cherokee)	1.0	July 1, 1984
Garden City ¹ (Finney)	0.5	February 1, 1983
Gardner ^{1,7} (Johnson)	1.0	January 1, 1989
Gas ¹ (Allen)	1.0	January 1, 1991
Girard ¹ (Crawford)	0.5	November 1, 1982
Glasco (Cloud)	1.0	July 1, 1983
Hays (Ellis)	0.5	November 1, 1982
Herington ¹ (Dickinson)	0.5	July 1, 1980
Hiawatha ¹ (Brown)	0.5	November 1, 1980
Hill City (Graham)	1.0	July 1, 1985
Hillsboro ¹ (Marion)	0.5	May 1, 1985
Horton ^{1,2} (Brown)	1.0	July 1, 1987
Hugoton (Stevens)	0.5	November 1, 1980
Humboldt ¹ (Allen)	0.5	January 1, 1982
Hutchinson ¹ (Reno)	0.5	July 1, 1986
Independence ³ (Montgomery)	1.0	April 1, 1986
Iola ^{1,23} (Allen)	1.0	January 1, 1990
Junction City ¹ (Geary)	1.0	November 1, 1982
Kanopolis (Ellsworth)	1.0	July 1, 1985
Kansas City ^{1,2} (Wyandotte)	1.0	January 1, 1984
LaCygne (Linn)	1.0	October 1, 1988
Lakin (Kearny)	1.0	July 1, 1983
Lansing ¹⁴ (Leavenworth)	1.0	January 1, 1989
Lawrence ⁴ (Douglas)	1.0	October 1, 1990
Leavenworth ¹⁹ (Leavenworth)	1.0	March 1, 1985
Leawood ^{1,6} (Johnson)	1.0	January 1, 1984
Lenexa ^{1,10} (Johnson)	1.0	February 1, 1984
Lindsborg ¹ (McPherson)	0.5	July 1, 1991
Longford ¹ (Clay)	1.0	January 1, 1989
Louisburg ¹ (Miami)	0.5	July 1, 1982
Manhattan ^{1,4} (Riley & Pottawatomie)	1.0	November 1, 1982
Mayfield (Sumner)	0.5	November 1, 1982
Medicine Lodge ¹ (Barber)	0.5	July 1, 1991
Merriam ^{1,11} (Johnson)	1.0	February 1, 1984
Miltonvale (Cloud)	1.0	July 1, 1987
Mission ^{1,8} (Johnson)	1.0	July 1, 1985
Moran ¹ (Allen)	0.5	July 1, 1984
Neodesha ² (Wilson)	1.0	February 1, 1983

<u>City (128) (County Where Located)</u>	<u>Rate</u>	<u>Effective Date</u>
Ogden ¹² (Riley)	1.0	November 1, 1982
Olathe ^{1,12} (Johnson)	1.0	February 1, 1984
Onaga (Pottawatomie)	1.0	November 1, 1982
Osawatomie ¹ (Miami)	0.5	July 1, 1981
Ottawa ¹ (Franklin)	0.5	February 1, 1979
Overland Park ^{1,13} (Johnson)	1.0	February 1, 1984
Oxford (Sumner)	1.0	November 1, 1984
Paola ¹ (Miami)	0.5	July 1, 1981
Perry ¹ (Jefferson)	0.5	July 1, 1981
Pittsburg ¹ (Crawford)	0.5	February 1, 1981
Plainville (Rooks)	0.5	February 1, 1985
Pomona ¹ (Franklin)	0.5	July 1, 1981
Prairie Village ^{1,9} (Johnson)	1.0	February 1, 1984
Roeland Park ^{1,14} (Johnson)	1.0	March 1, 1984
Rossville (Shawnee)	1.0	October 1, 1986
St. Marys ⁷ (Pottawatomie)	1.0	November 1, 1984
Sabetha ¹ (Nemaha)	0.5	July 1, 1991
Salina ¹ (Saline)	0.5	January 1, 1991
Satanta ¹ (Haskell)	0.5	January 1, 1987
Scammon ¹ (Cherokee)	1.0	April 1, 1988
Sedan ¹ (Chautauqua)	0.5	November 1, 1981
Shawnee ^{1,2} (Johnson)	1.0	July 1, 1985
Spivey (Kingman)	0.5	January 1, 1979
Spring Hill ^{1,14} (Miami & Johnson)	1.0	February 1, 1984
Strong City (Chase)	1.0	January 1, 1990
Sublette ¹ (Haskell)	0.5	January 1, 1983
Syracuse (Hamilton)	1.0	June 1, 1984
Tonganoxie ²² (Leavenworth)	1.0	July 1, 1989
Topeka ⁴ (Shawnee)	1.0	November 1, 1982
Toronto (Woodson)	0.5	November 1, 1982
Ulysses (Grant)	1.0	November 1, 1983
WaKeeney (Trego)	1.0	February 1, 1983
Wakefield ^{1,2} (Clay)	1.0	November 1, 1982
Wamego ⁷ (Pottawatomie)	1.0	September 1, 1983
Weir ¹ (Cherokee)	1.0	November 1, 1984
Wellington ⁸ (Sumner)	1.0	July 1, 1983
Westmoreland (Pottawatomie)	0.5	February 1, 1983
Westwood ^{1,15} (Johnson)	1.0	February 1, 1984
Westwood Hills ^{1,16} (Johnson)	1.0	February 1, 1984
Williamsburg ¹ (Franklin)	0.5	July 1, 1982
Wilson (Ellsworth)	1.0	September 1, 1983
Winfield ¹⁸ (Cowley)	1.0	November 1, 1984
Yates Center ⁷ (Woodson)	1.0	January 1, 1986

Footnotes:

- 1 City sales tax is in addition to the county sales tax; see "Local Sales Taxes -- County."
- 2 Rate of 0.5% had been effective November 1, 1980.
- 3 Rate of 0.5% had been effective February 1, 1981.
- 4 Rate of 0.5% had been effective July 1, 1971.
- 5 Rate of 0.5% had been effective September 1, 1981.
- 6 Rate of 0.5% had been effective January 1, 1979.
- 7 Rate of 0.5% had been effective November 1, 1982.
- 8 Rate of 0.5% had been effective February 1, 1979.
- 9 Rate of 0.5% had been effective October 1, 1978.
- 10 Rate of 0.5% had been effective February 1, 1980.
- 11 Rate of 0.5% had been effective July 1, 1979.
- 12 Rate of 0.5% had been effective June 1, 1980.
- 13 Rate of 0.5% had been effective January 1, 1978.
- 14 Rate of 0.5% had been effective July 1, 1982.
- 15 Rate of 0.5% had been effective July 1, 1981.
- 16 Rate of 0.5% had been effective July 1, 1980.
- 17 Rate of 0.5% had been effective February 1, 1977.
- 18 Rate of 0.5% had been effective October 1, 1981.
- 19 Rate of 0.5% had been effective July 1, 1977.
- 20 Rate of 0.5% had been effective September 1, 1983.
- 21 Rate of 0.5% had been effective October 1, 1979.
- 22 Rate of 0.5% had been effective November 1, 1984.
- 23 Rate of 0.5% had been effective November 1, 1981.
- 24 Rate of 0.5% had been effective January 1, 1981.



Kansas Hospitals

(County, Hospital, City, Ownership, Status, Operator)

Allen County

Allen County Hospital, Iola, CNTY, NP, M/L

Anderson County

Anderson County Hospital, Garnett, CNTY, NP

Atchison County

Atchison Hospital, Atchison, PRVT, NP
Atchison Alcohol/Drug, Atchison, PRVT-Special, NP

Barber County

Kiowa District Hospital, Kiowa, DIST, NP
Medicine Lodge Memorial Hospital, Medicine Lodge, DIST, NP, M/L

Barton County

Ellinwood District Hospital, Ellinwood, DIST, NP, M/L
Central Kansas Medical Center, Great Bend, Church, NP, M/L
Clara Barton Hospital, Hoisington, Church, NP, M/L

Bourbon County

Mercy Hospitals of Kansas, Fort Scott, Church, NP

Brown County

Hiawatha Community Hospital, Hiawatha, PRVT, NP, M/L
Horton Community Hospital, Horton, PRVT, NP

Butler County

Augusta Medical Complex, Augusta, PRVT, NP
Susan B. Allen Memorial Hospital, El Dorado, PRVT, NP

Chase County

No Hospital

Chautauqua County

Cedar Vale Regional Hospital, Cedar Vale, PRVT, FP
Sedan City Hospital, Sedan, CITY, NP

Cherokee County

Baxter Memorial Hospital, Baxter Springs, CITY, NP
Maude Norton Memorial City Hospital, Columbus, CITY, NP

Cheyenne County

Cheyenne County Hospital, St. Francis, CNTY, NP, M/L

Clark County

Ashland District Hospital, Ashland, DIST, NP, M/L
Minneola District Hospital, Minneola, DIST, NP, M/L

Clay County

Clay County Hospital, Clay Center, CNTY, NP

Cloud County

St. Joseph's Hospital, Concordia, Church, NP

Coffey County

Coffey County Hospital, Burlington, CNTY, NP

Comanche County

Comanche County Hospital, Coldwater, CNTY, NP

Cowley County

Arkansas City Memorial Hospital, Arkansas City, CITY, NP
Wm. Newton Memorial Hospital, Winfield, CITY, NP
Winfield State Hospital, Winfield, STATE, NP

Crawford County

Crawford County Hospital District #1, Girard, DIST, NP
Mt. Carmel Medical Center, Pittsburg, Church, NP

Decatur County

Decatur County Hospital, Oberlin, CNTY, NP, M/L

Dickinson County

Memorial Hospital, Abilene, DIST, NP
Herington Municipal Hospital, Herington, CITY, NP

Doniphan County

No Hospital

Douglas County

Lawrence Memorial Hospital, Lawrence, CITY, NP

Edwards County

Edwards County Hospital, Kinsley, CNTY, NP, M/L

Elk County

No Hospital

Ellis County

Hadley Regional Medical Center, Hays, PRVT, NP
St. Anthony Hospital, Hays, Church, NP

Ellsworth County

Ellsworth Co. Veterans Memorial Hospital, Ellsworth, CNTY, NP
St. Francis - Ellsworth, Ellsworth, (Boys 7-12 grades), PRVT-PSY, NP

Finney County

St. Catherine Hospital, Garden City, Church, NP, M/L

Ford County

Humana Hospital - Dodge City, Dodge City, PRVT, FP
Spearville District Hospital, Spearville, DIST, NP

Franklin County

Ransom Memorial Hospital, Ottawa, CNTY, NP, M/L

Geary County

Geary Community Hospital, Junction City, CNTY, NP
Irwin Army Community Hospital, Junction City, FED, NP

Gove County

Gove County Hospital, Quinter, CNTY, NP

Graham County

Graham County Hospital, Hill City, CNTY, NP

Grant County

Bob Wilson Mem. Grant County Hospital, Ulysses, CNTY, NP, M/L

Gray County

No Hospital

Greeley County

Greeley County Hospital, Tribune, CNTY, NP, M/L

Greenwood County

Greenwood County Hospital, Eureka, CNTY, NP, M/L

Hamilton County

Hamilton County Hospital, Syracuse, CNTY, NP

Harper County

Hospital District #6 of Harper County, Anthony, DIST, NP
Attica District Hospital, Attica, DIST, NP
Hospital District #5, Harper County, Harper, DIST, NP

Harvey County

Halstead Hospital, Halstead, Church, NP
Newton Medical Center, Newton, PRVT, NP
Prairie View Hospital, Newton, PRVT-PSY, NP

Haskell County

Satanta District Hospital, Satanta, DIST, NP, M/L

Hodgeman County

Hodgeman County Health Center, Jetmore, CNTY, NP

Jackson County

Holton City Hospital, Holton, CITY, NP

Jefferson County

Jefferson County Memorial Hospital, Winchester, CNTY, NP

Jewell County

Jewell County Hospital, Mankato, CNTY, NP

Johnson County

Meadow Brook, Gardner, PRVT-Special, NP
CPC College Meadows, Lenexa, PRVT-PSY, FP
Kansas Institute, Olathe, PRVT-PSY, FP
Olathe Community Hospital, Olathe, PRVT, NP
Charter - Overland Park, Overland Park, PRVT-PSY, FP
Humana Hospital - Overland Park, Overland Park, PRVT, FP
Shawnee Mission Medical Center, Shawnee Mission, Church, NP

Kearny County

Kearny County Hospital, Lakin, CNTY, NP

Kingman County

Kingman Community Hospital, Kingman, PRVT, NP, M/L

Kiowa County

Kiowa County Memorial Hospital, Greensburg, CNTY, NP, M/L

Labette County

Oswego Hospital, Oswego, CITY, FP, M/L
Labette Co. Medical Center, Parsons, CNTY, NP
Parsons State Hospital, Parsons, STATE, NP

Lane County

Lane County Hospital, Dighton, CNTY, NP

Leavenworth County

Cushing Memorial Hospital, Leavenworth, PRVT, NP
St. John Hospital, Leavenworth, Church, NP
Munson Army Community Hospital, Leavenworth, FED, NP
Veterans Administration Medical Center, Leavenworth, FED, NP
U.S. Penitentiary, Leavenworth, FED, NP

Lincoln County

Lincoln County Hospital, Lincoln, CNTY, NP, M/L

Linn County

No Hospital

Logan County

Logan County Hospital, Oakley, CNTY, NP

Kansas Hospitals cont'd

Lyon County

Newman Memorial County Hospital, Emporia, CNTY, NP, M/L
St. Mary's Health Center, Emporia, Church, NP

Marion County

Salem Hospital, Hillsboro, Church, NP
St. Luke Hospital, Marion, PRVT, NP, M/L

Marshall County

Community Memorial Hospital, Marysville, PRVT, NP

McPherson County

Lindsborg Community Hospital, Lindsborg, PRVT, NP, M/L
Memorial Hospital, McPherson, PRVT, NP
Mercy Hospital, Moundridge, Church, NP

Meade County

Meade District Hospital, Meade, DIST, NP, M/L

Miami County

Miami County Hospital, Paola, CNTY, NP
Osawatimie State Hospital, Osawatimie, STATE, NP

Mitchell County

Mitchell County Community Hospital, Beloit, CNTY, NP, M/L

Montgomery County

Jane Phillips Comm. Health Clinic, Caney, PRVT-Special, NP
Coffeyville Regional Medical Center, Coffeyville, CITY, NP, M/L
Mercy Hospitals of Kansas, Independence, Church, NP

Morris County

Morris County Hospital, Council Grove, CNTY, NP

Morton County

Morton County Hospital, Eikhart, CNTY, NP

Nemaha County

Sabetha Community Hospital, Sabetha, CITY, NP, M/L
Nemaha Valley Community Hospital, Seneca, PRVT, NP

Neosho County

Neosho Memorial Hospital, Chanute, CNTY, NP, M/L

Ness County

Ness County District #2 Hospital, Ness City, DIST, NP
Ness County District #1 Hospital, Ransom, DIST, NP, M/L

Norton County

Norton County Hospital, Norton, CNTY, NP
Valley Hope Alcoholism Treatment Center, Norton, PRVT-Special, NP

Osage County

No Hospital

Osborne County

Osborne County Memorial Hospital, Osborne, CNTY, NP, M/L

Ottawa County

Ottawa County Hospital, Minneapolis, CNTY, NP, M/L

Pawnee County

CKMC - Larned Division
Larned State Hospital, Larned, STATE, NP

Phillips County

Phillips County Hospital, Phillipsburg, CNTY, NP, M/L

Pottawatomie County

Community Hospital, Onaga, PRVT, NP
Wamego City Hospital, Wamego, CITY, NP, M/L
Dechairo Hospital, Westmoreland, PRVT, FP

Pratt County

Pratt Regional Medical Center, Pratt, PRVT, NP

Rawlins County

Rawlins County Hospital, Atwood, CNTY, NP

Reno County

Hutchinson Hospital Corporation, Hutchinson, PRVT, NP

Republic County

Republic County Hospital, Belleville, CNTY, NP, M/L

Rice County

Hospital District #1, Rice County, Lyons, DIST, NP

Riley County

Memorial Hospital, Manhattan, PRVT, NP, M/L
St. Mary Hospital, Manhattan, Church, NP

Rooks County

Plainville Rural Hospital, Plainville, DIST, NP

Rush County

Rush County Memorial Hospital, La Crosse, CNTY, NP

Russell County

Russell City Hospital, Russell, CITY, NP

Saline County

Asbury Hospital, Salina, PRVT, NP
St. John's Hospital, Salina, Church, NP
St. Francis - Salina, Salina, PRVT-PSY (Boys 7-12 grades), NP

Scott County

Scott County Hospital, Scott City, CNTY, NP, M/L

Sedgwick County

Riverside Hospital, Wichita, PRVT, NP
St. Francis Regional Medical Center, Wichita, Church, NP
St. Joseph Medical Center, Wichita, Church, NP
HCA Wesley Medical Center, Wichita, PRVT, FP
CPC Great Plains Hospital, Wichita, PRVT-PSY, FP
McConnell Air Force Base, Wichita, FED, FP
Veterans Administration Medical Center, Wichita, FED, NP
Charter Hospital - Wichita, Wichita, PRVT-PSY, FP

Seward County

Southwest Medical Center, Liberal, CNTY, NP

Shawnee County

C. F. Menninger Memorial Hospital, Topeka, PRVT-PSY, NP
St. Francis Hospital and Medical Center, Topeka, Church, NP
Stormont-Vail Regional Medical Center, Topeka, PRVT, NP
Kansas Neurological Institute, Topeka, STATE, NP
Topeka State Hospital, Topeka, STATE, NP
Veterans Administration Medical Center, Topeka, FED, NP
The Kansas Rehabilitation Hospital, Topeka, PRVT-Special, NP

Sheridan County

Sheridan County Hospital, Hoxie, CNTY, NP

Sherman County

Northwest Kansas Regional Med. Center, Goodland, CNTY, NP, M/L

Smith County

Smith County Memorial Hospital, Smith Center, CNTY, NP, M/L

Stafford County

St. John District Hospital, St. John, DIST, NP
Stafford District Hospital, Stafford, DIST, NP

Stanton County

Stanton County Hospital, Johnson, CNTY, NP

Stevens County

Stevens County Hospital, Hugoton, CNTY, NP

Sumner County

Hospital District #1 of Sumner Co., Caldwell, DIST, NP
St. Lukes Hospital, Wellington, CITY, NP, M/L
Wellington Hospital & Clinic, Wellington, PRVT, FP

Thomas County

Citizens Medical Center, Colby, PRVT, NP, M/L

Trego County

Trego County-Lemke Memorial Hospital, WaKeeney, CNTY, NP, M/L

Wabaunsee County

No Hospital

Wallace County

No Hospital

Washington County

Washington County District #1 Hospital, Hanover, DIST, NP
Washington County Hospital, Washington, CNTY, NP

Wichita County

Wichita County Hospital, Leoti, CNTY, NP, M/L

Wilson County

Fredonia Regional Hospital, Fredonia, CITY, NP, M/L
Wilson County Hospital, Neodesha, CNTY, NP

Woodson County

No Hospital

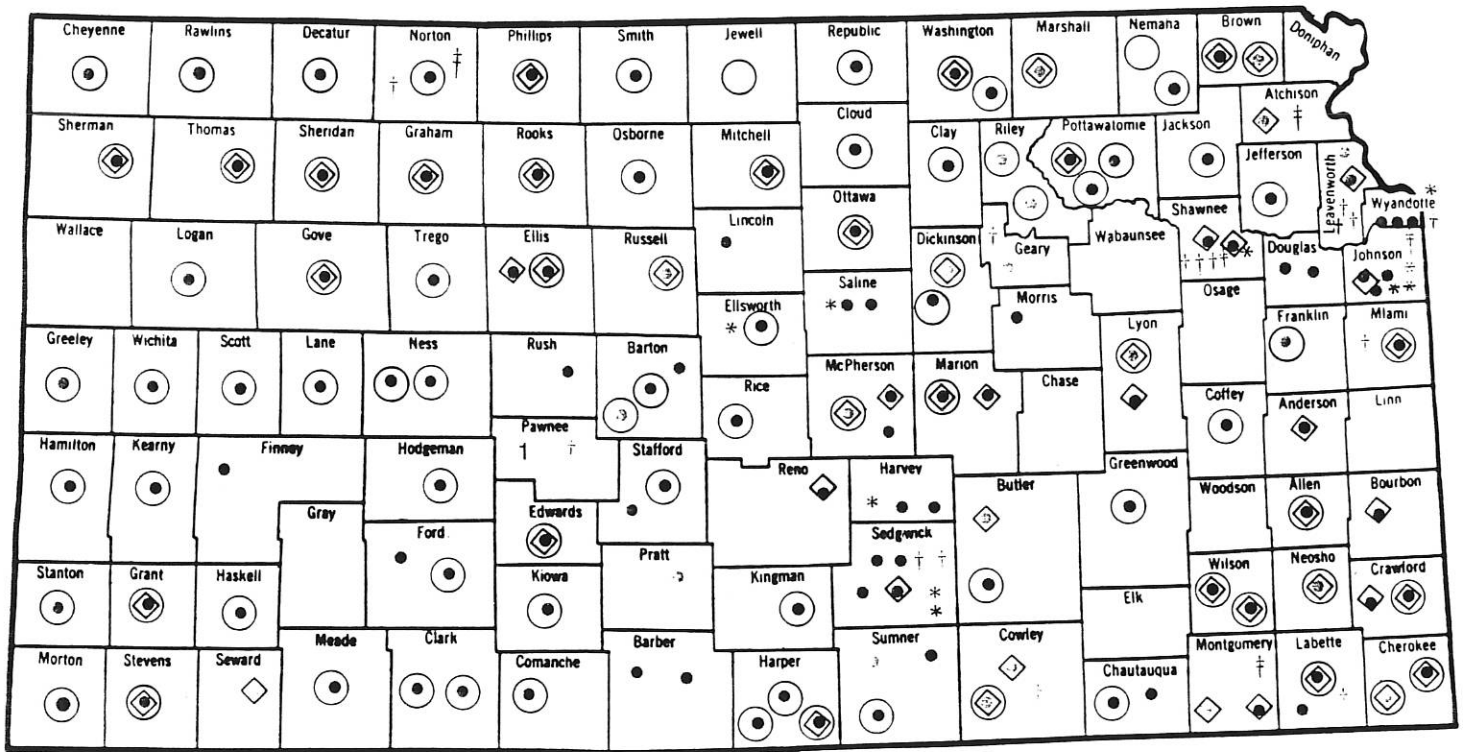
Wyandotte County

Bethany Medical Center, Kansas City, PRVT, NP
Providence-St. Margaret Health Center, Kansas City, PRVT, NP
University of Kansas Medical Center, Kansas City, STATE, NP
Rainbow Mental Health Facility, Kansas City, STATE, NP

OWNERSHIP: Public—CNTY - County; DIST - District; CITY; STATE; FED - Federal — **Church** — **Private (PRVT)**—PSY - Psychiatric; Special
STATUS: NP - Not for Profit; FP - For Profit
OPERATOR: M/L - Managed/Leased; Blank - Operated by Owner

Distribution of Kansas Hospitals

Of the 105 counties in Kansas, 39 contain more than one hospital, 57 contain only one hospital, and nine are without any hospitals.



Community Hospital Acute Licensed Bed Size

- - 24 and Under
- - 25-49
- - 50-99
- - 100 and Over

Hospital Classification

- * - Psychiatric
- † - State & Federal
- ‡ - Other Specialized

- ◇ - Home Health Agency
- - Swing-Bed

¹St. Joseph, Larned (merged with Central Kansas Med. Ctr., Great Bend).

Source: Kansas Hospital Association, 1989 data

DATE:

Mon. 1-27-92

TOPEKA CAPITAL JOURNAL
WICHITA EAGLE
KANSAS CITY STAR
● EMPORIA GAZETTE

HAYS DAILY NEWS
HUTCHINSON NEWS
JOHNSON COUNTY SUN
LAWRENCE JOURNAL WORLD

OLATHE DAILY NEWS
PARSONS SUN
PITTSBURG MORNING SUN
RUSSELL DAILY NEWS

Primary-Care Clinic Helps the Medically Under-Served

By Kristen Hays
Gazette Reporter

A clinic to provide primary health care for uninsured or under-insured people is up and running in Emporia.

In September, the Lyon County Health Department joined forces with officials from Newman Hospital, the Newman School of Nursing, Emporia Radiology, local doctors and nurses and the Flint Hills Dental Society to seek a state grant to start a demonstration primary-care clinic for Lyon Countians who cannot afford adequate health care. They asked the state for \$77,000, but in November were awarded a grant of \$130,000.

Last year, the Legislature created a grant fund to establish six to eight demonstration programs to provide primary medical care — the kind of care people get when they go to a doctor's or dentist's office — for people who have no health insurance or whose insurance is insufficient for their health needs.

Registered nurse Margaret Wright and advanced registered nurse practitioner Debbie Ballard run the clinic. Ms. Wright said it is designed to cover basic — but not all — health needs.

"It's for people who are medically under-served," Ms. Wright said. "It's not charity, and these people are not really indigent. They are people who don't have insurance or are under-insured."

Ms. Ballard agreed. "It's also for people who have such a high deductible that they're insured only when they have a catastrophic illness."

"We are interested in having people enroll in the program before they are ill," Ms. Wright said. "This would be their doctor's office. We hope that if they participate in primary care — and don't go to the emergency room for non-emergencies — we can get them taken care of and keep them out of emergency rooms, where they are charged what they cannot afford."

The clinic opened at the Health Department, Eighth Avenue and Mechanic Street, about two weeks ago. So far, it has served at least 30 people.

Clients must provide income records, and fees are charged on a sliding scale based on income and family size. Those on welfare without access to private doctors can also seek health care at the clinic.

Its services cover pediatric needs, basic adult health care, family planning and gynecology with nurses, registered nurse practitioners and doctors available for assessment, treatment and referral.

The clinic pays for some prescriptions, laboratory and X-ray services. It can help pay for eyeglasses, dentures and other medical supplies. Patients are responsible for any costs from hospitalization, outpatient services, or emergency-room care.

Patients must keep appointments made through the clinic with doctors, optometrists or dentists. Unless the an appointment is cancelled with 24 hours notice, the clinic will not repeat the referral and patients are on their own.

The clinic does not assign doctors to specific clients. The doctors donate their time on a rotating basis at the health depart-

ment, and a doctor is not always on the premises during program hours from 8:30 a.m. to 4:30 p.m.

"We have nine doctors (who rotate shifts at the health department) and specialists who donate office time," Ms. Wright said. "Doctors come here two to four hours a month on their afternoons off. I think people are willing to see different doctors for the benefit of low-cost care."

The grant funds cover operating costs, salaries for health de-

partment advanced registered nurse practitioners, supplies and some dental costs when a dental program is added within a month. Some laboratory and X-ray work is donated, and more nurses volunteer time. The Jones Trust has donated money for pediatric care.

Eileen Greischar, health department administrator, said dental care is a special concern, because it tends to be of low priority for families whose children have other illnesses or barely get enough to eat.

The grant will fund the program until June, and officials hope the Legislature will approve funding for fiscal 1993. By then, the county should have gathered statistics on how many people are under-insured, especially people who work but cannot afford health insurance or have very high deductibles and do not qualify for medical cards.

For information on the clinic, call the Health Department, 342-4864.

5

Clinic Children must have a healthy start and new program will help them

Too many children are needy. The Children's Defense Fund is a national non-profit organization that promotes programs for children. The organization believes in "a healthy start, a head start, and a fair start for every American child."

This week the Wichita-Sedgwick County Department of Community Health took a giant step forward in helping medically underserved children get "a healthy start." They are the Sedgwick County children who do not have a pediatrician. They are the children whose families have limited income and little or no health insurance. They are the children who may not be immunized against childhood diseases; who miss school because there is no way to get treatment for such common ailments as sore throats and stomach upsets. They are the children who suffer needlessly from health problems that can be resolved. It's estimated there are 13,000 of these children in Sedgwick County.

Now, thanks to 26 health-care organizations, there is a clinic for those children. The clinic at the Sedgwick County health department, 1900 East 9th, is open Monday, Tuesday, Thursday and Friday from 6 p.m. to 9 p.m. and on Saturday from 9 a.m. to noon. Appointments aren't necessary. Fee scale is based on ability to pay.

Only a healthy child can grow up to be a productive adult. So projects such as the clinic for children are an investment in the future. More important, the clinic will help those children who need medical attention but could not otherwise get it.

The Children's Defense Fund logo is a small child in a tiny boat on the ocean. The slogan reads: "Dear Lord, be good to me. The sea is so wide and my boat is so small." The doctors and nurses at the new clinic have made that boat a little safer for Sedgwick County children. Those kids are more likely to have "a healthy start" in life.

Members of the editorial page staff are Op-Ed Page Editor Shamon Littlejohn, Editorial Writers Denney Clements, Randy Brown and Myrne Roe, and Editorial Cartoonist Richard Crowson.

Wichita Eagle 2-6-92

⑥ Excerpt from testimony by Dr. Harry Anderson to
Joint Committee on Health Care Issues - Summer 1990

HEALTH CARE FACTS

In 1990, the USA will spend \$650 billion on health care.

This equals \$2,100 per man, woman, and child. (Canada \$1,400, West Germany \$1,050).
There are still approximately 35 million uninsured Americans.

Almost half a million Kansans are without health insurance.

Over one-third of the uninsured are children.

Over fifty percent of uninsured come from families with employment.

Health care consumes 11.5% of our GNP, Leisure & Recreation consume 9%

Health care in the USA is the best care in the world.

Social/cultural/educational/environmental issues impact remarkably on the American health care scene.

Our relatively poor showing in infant mortality is frequently used as a club against the American health care system but is actually a reflection not of health care, but a reflection of what expectant mothers do to their unborn children (alcohol, nicotine, marijuana, crack, cocaine, hepatitis, the AIDS virus and illegitimacy). Infant mortality in the USA is approximately 10/1000 nationwide with 9/1000 in all Caucasian and Hispanic families, 18/1000 in all Negro families, and 30/1000 in Detroit and Washington D.C., despite door to door community efforts to provide care.

Japan has a very good infant mortality rate, but a Japanese woman is four times as likely to die in childbirth as is an American woman reflecting Japan's lack of sophisticated care for the pregnant female.

Less than 1% of pregnant Japanese women are teen-age or unmarried as compared to 60% in many American cities.

Although health care in the USA is excellent, there are definite problems with distribution of this health care with some communities and individuals actually receiving more care than is beneficial with others receiving inadequate care.

60 Kansas counties are medically underserved.

A Kansas Farm Bureau study shows that rural Kansas physicians work longer hours, see more patients and make less money than do their urban colleagues.

The Kansas Medical Scholarship Program has proven an inadequate financial incentive to promote rural health care.

Almost 60% of Canadian/English physicians are general practitioners.

Health care needs in many of our underserved counties can be well served only by family physicians/general practitioners.

There is little pay differential between general practitioners and specialists in the Canadian/English system.

Less than 11% of USA medical school graduates enter family practice. (UKMC-8% in 1990).

Reimbursement for health care in the USA has distorted health care away from preventive person oriented care and toward highly technical organ specific care.

10. A public hospital closes: impact on patients' access to care and health status. by Andrew B. Bindman, Dennis Keane and Nicole Lurie 11 v264 JAMA, The Journal of the American Medical Association Dec 12 '90 p2899(6)

ABSTRACT

Hospital closings have multiplied because of excess hospital beds nationwide and soaring health care costs. Some suggest that hospital closings represent the survival of better-quality hospitals and elimination of the worst. However, others report that threatened or closed hospitals are more likely to be those serving poor and underinsured patients, especially in rural or nonwhite urban areas. Public, nonfederal hospitals are at higher risk of closing, and many are located in rural areas. Access to health care for poor and minority citizens has declined during the last decade, causing negative health effects. However, many officials claim that no direct evidence demonstrates that access to medical care is disrupted or patients suffer when public hospitals close. In northern California, the effects of a semirural hospital closing on patients' access to health care and their health status were evaluated. A total of 219 subjects from Shasta, the closed hospital, and 195 from San Luis Obispo (SLO), a public semirural hospital in central California, answered a questionnaire; 191 and 173, respectively, were available to complete a follow-up questionnaire one year later. The Shasta County population included more whites and Native Americans, while more Hispanics obtained care at SLO. Although more patients from SLO were employed and their average household incomes were higher, the group included more people without health insurance. Over the one-year study period, the percentage of people in Shasta County without a health care provider doubled (from 14 to 27.7 percent); this was most apparent among those who had Medicaid or no insurance. Due to financial constraints and the number of physicians who refused Medicaid coverage, the percentage of Shasta County citizens who were denied medical care rose from 10.8 to 16.9 percent. More Shasta patients waited longer than a week for medical care and missed medications. Patients at SLO experienced improved access to health care with regular clinicians and no change in the level of care denied. Compared with the SLO group, patients in Shasta had significant decreases in four measures of public health: health perception, social function, role function, and pain. These findings suggest that, despite a remaining nonprofit and for-profit hospital in the region, patients from the closed public hospital suffered declines in access to outpatient and inpatient medical care, and health status. (Consumer Summary produced by Reliance Medical Information, Inc.)

DRAFT ⑧

MEMORANDUM

1/30/92

TO: Reps. Rochelle Chronister and Jim Lowther
FROM: Chris Courtwright, KLRD
RE: Local Sales Tax Estimates

This memorandum is in response to your request for information on the estimated fiscal impact of local sales taxes in several counties not now imposing such taxes.

Using the percentage of state sales tax collections from each of the counties for FY 1991 and adjusting the state sales tax base to include residential utilities (part of the local sales tax base but NOT part of the state base), I estimated one percent local sales taxes in Lyon, Wilson, and Woodson counties as follows:

County	One Percent Rate
Lyon	\$3.031 million
Wilson	\$0.434 million
Woodson	\$0.122 million

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N -- Statehouse

Phone 296-3181

February 3, 1992

TO: Representative Rochelle Chronister

Office No. 182-W

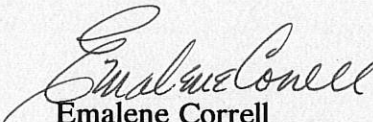
RE: Review of H.B. 2779

I have read over H.B. 2779 that implements our earlier discussion and I note that the bill in lines 37 and 38 on page 1 and lines 30 and 31 on page 3, refers only to county health departments. It may be that such a term is inclusive, but in bills referring to local health departments we often use the term "county health department, city-county health department, and multi-county health department" in order to cover all the types of local health departments that are authorized by Kansas law and for which a local property tax levy may be made. I understand that you may wish to restrict the ability to earmark a sales tax increase to support for county health departments only, but I am not sure whether this is your intent.

Currently, Topeka-Shawnee, Lawrence-Douglas, Wichita-Sedgwick, Salina-Saline, Kansas City-Wyandotte health departments are among the city-county health departments. The three-county Northeast Kansas Health Department and the five-county agency in southeast Kansas are two of the multi-county health departments that are in existence.

I also note that the language that appears on line 38 on page 1 refers to city, county, * and district hospitals while that on line 31 on page 3 refers only to city and county hospitals.

I will send you property tax levy data for various health-related functions as soon as the data are available.


Emalene Correll
Research Associate

92-0123/EC

House Taxation
Attachment 3
02-12-92

JACK SLUITER
 REPRESENTATIVE, 100TH DISTRICT
 SEDGWICK COUNTY
 STATE CAPITOL, ROOM 182-W
 TOPEKA, KANSAS 66612
 (913) 296-7571

728 VALLEYVIEW
 WICHITA, KANSAS 67212
 (316) 722-2563



TOPEKA

HOUSE OF
 REPRESENTATIVES

February 11, 1992

COMMITTEE ASSIGNMENTS
 MEMBER: ECONOMIC DEVELOPMENT
 LABOR AND INDUSTRY
 LOCAL GOVERNMENT

To Taxation Committee:

I appreciate the opportunity to appear in support of H.B. 2779, the local option sales tax for medical services.

This bill is born as a result of the ever increasing need for medical services and the rising costs for these services. Some of these pressures are a result of federal and/or state mandates, coupled with tighter and tighter budgets.

This summer I was privileged to be on the SRS Task Force - Subcommittee for Finance. During the interim it became painfully clear that more and more of our fellow Kansans were needing help in finding adequate medical services.

What this bill attempts to provide is a means of allowing local communities, to support medical services, they feel need to be addressed in their area.

This bill allows urban or rural areas to determine their own need and at what level of assistance they wish to establish; if any.

In Wichita, examples could include:

Developing community living infrastructure for the mentally disabled, or

Subsidizing the growing charity medical care being given by our providers

Obviously, as you know, the examples could go on extensively.

In any case this bill provides a tool for the local communities to address their/our medical needs.

Jack Sluiter
 Rep. 100th Dist.

House Taxation
 Attachment 4
 02-12-92



TOPEKA

HOUSE OF
REPRESENTATIVES

February 12, 1992

COMMITTEE ASSIGNMENTS
APPROPRIATIONS COMMITTEE
TAXATION COMMITTEEJAMES E. LOWTHER
REPRESENTATIVE, THIRTY NINTH DISTRICT
LYON COUNTY
1549 BERKELEY ROAD
EMPORIA, KANSAS 66801

TESTIMONY IN SUPPORT OF H.B. 2779

House Taxation Committee

As a co-sponsor of HB 2779 I'd like to give you a brief look at a specific example of a health initiative that potentially could be funded under the provisions of this legislation. In Lyon County a demonstration project is operating providing primary health care in a clinic for residents who are uninsured or underinsured.

Funding comes from a \$130,000 grant by Health and Environment (SGF) that expires June 30. The Governor's budget contains a recommendation of \$150,400 for FY 1993. The following information is from the nurse practitioner in charge of the clinic.

In December 1991 Lyon County received notice that it had been awarded a grant for the establishment of a Primary Care Clinic (PCC) to serve those county residents unable to access medical care due to inability to pay for all or a part of health care because of inadequate resources, being underinsured, uninsured, or being ineligible for governmental health benefits. Monies appropriated in the grant were to be matched with equal dollars or donated services in the community. The PCC was to be deemed a demonstration project to assess the efficacy of such a program in a county health department.

Lyon County PCC has been operational on a limited basis since January 6, 1992. Currently there are 2.2 FTEs: one-half time Advanced Registered Nurse Practitioner, one registered nurse (RN), and one clerical worker.

The PCC is vital for the many people unable to access health care in Lyon County. There are 34,700 persons in Lyon County with a projected number of medically indigent at 17%-28%- no one knows for sure. There are 2,970 persons currently receiving Medicaid, and 808 women and infants on WIC.

House Taxation
Attachment 5
02-12-92

page two-testimony in

Community support for PCC has been good. Physicians, dentists, optometrists, community service agencies and the hospital have donated expertise and services. Lyon County PCC has not reached potential in accessing these volunteer services due to the limited time in operation.

While the county health department and the primary care clinic have presented their case for continued funding, it remains to be decided how much if any funding will be appropriated-for FY 1993 and beyond.

Funding locally, through a local sales tax, as possible under this proposal, could provide permanent, stable funding for this clinic and others like it in Kansas communities. I urge your favorable consideration of HB 2779.

Representative Jim Lowther



**Association of Community
Mental Health Centers of Kansas, Inc.**

835 SW Topeka Avenue, Suite B, Topeka, KS 66612
Telephone (913) 234-4773 Fax (913) 234-3189

**TESTIMONY TO:
THE HOUSE COMMITTEE ON TAXATION
REGARDING H.B. 2779**

Paul M. Klotz, Executive Director
Association of Community Mental Health
Centers of Kansas, Inc.

February 12, 1992

Thank you for this opportunity to comment on **H.B. 2779**. The Association of Community Mental Health Centers of Kansas strongly endorse this legislation.

The 30 licensed centers which provide services in all 105 counties and have exempted mill levies in each of those counties raise about \$12 million dollars from local property taxes.

As everyone knows, property tax is increasingly unpopular and is often described as inequitable or at least uneven in its ability to generate revenue for needed services across the state. We hear the call from every quarter for property tax relief. The call is for lowering property taxes, yet maintain the current quality of services.

H.B. 2779 allows for lower growth in property taxes and yet maintaining or even expanding community based services. In the area of mental health, the state has spoken very clearly on the need for community based services and clearly wants to prevent institutionalization.

H.B. 2779 clearly allows cities and counties to play a major role in health care. It clearly allows such participation on a voluntary basis.

Health care reform is quickly becoming the number one priority issue in this country and in this state.

H.B. 2779 is an excellent bill in that it will provide local government an opportunity to play a meaningful role in the health care debate, a debate which will over the next two years, dramatically impact on their citizens and the viability of their communities.

H.B. 2779 should be passed. It is good public policy.

Thank you!!

House Taxation
Attachment 6
02-12-92

John G. Randolph
President
Emporia

Eunice Ruttinger
President Elect
Topeka

Ronald G. Denney
Vice President
Independence

Donald J. Fort
Secretary
Garden City

Don Schreiner
Treasurer
Manhattan

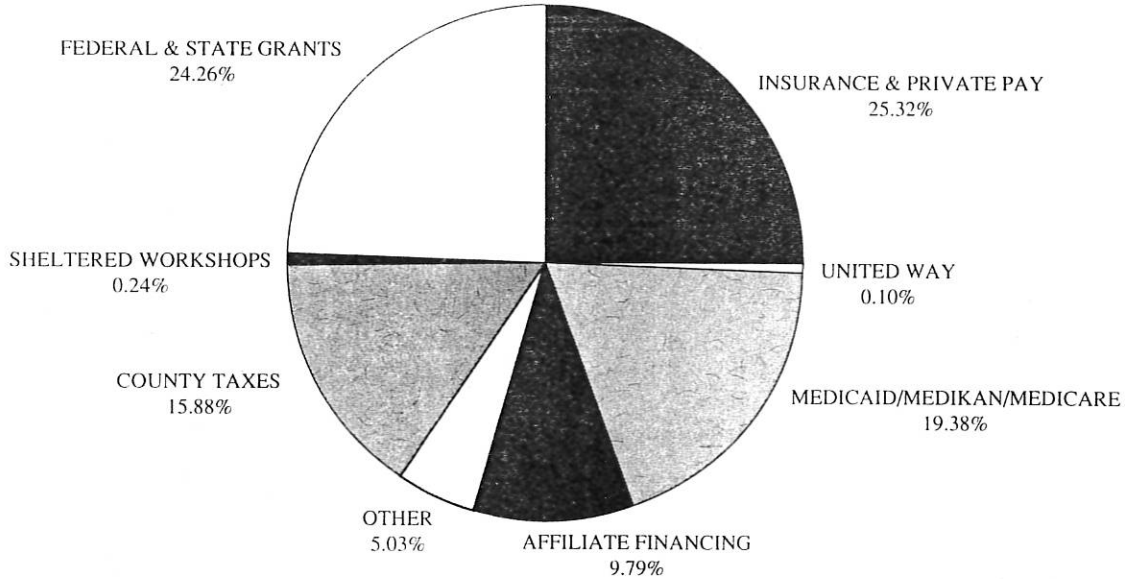
Mary E. McCoy
Member at Large
Hutchinson

Kermit George
Past President
Hays

Paul M. Klotz
Executive Director
Topeka

CMHC REVENUES

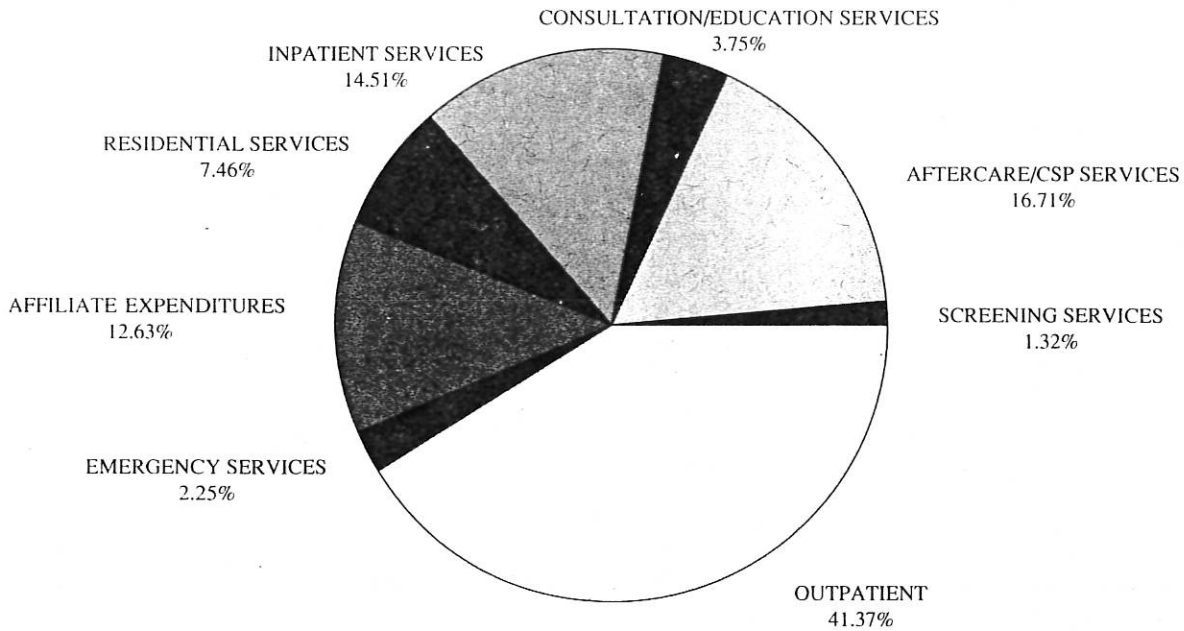
Total Calendar Year 1990 estimate of \$69,925,504 with \$6,845,593 being affiliate financing. Also, affiliates received an estimate of \$763,053 through the CMHC's.



The category "Other" includes donations, recovery of bad debts, non-cash contributions, and fees for professional services.

CMHC EXPENDITURES

Total Calendar Year 1990 estimate of \$67,907,444 with \$8,574,716 being affiliate expenditures.



To: House Taxation Committee

Re: Testimony in support of HB 2779 - Health Care Sales
Tax Option

Date: February 12, 1992

From: Paul Johnson - 1992 Chairperson, Children's Coalition
Director - Public Assistance Coalition of Kansas

HB 2779 - Health Care Sales Tax Option - is one option to assist counties and cities to handle an increasing health care crisis. This crisis is evident in many health indicators. As the availability of health care has declined for children and families especially, the local health departments have been called upon to deliver more primary care without an adequate increase in resources. While the sales tax is a regressive tax, more often than not the recipients would have lower incomes. The purpose of this tax increase would be specifically explained to the public. Local communities could design their own approaches to providing fundamental health care services.

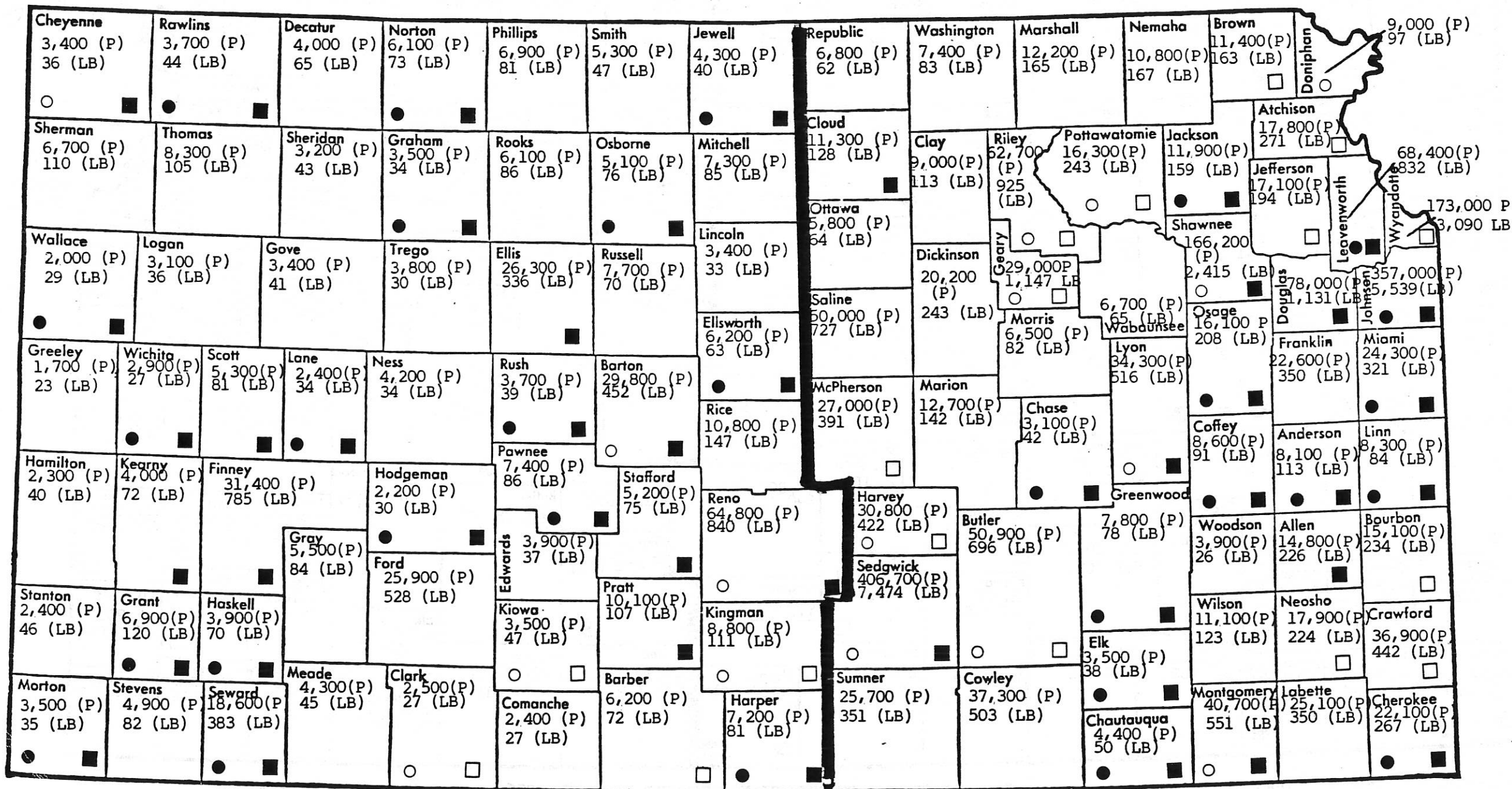
There are certain health care indicators that deserve special attention:

- Over 15% of Kansas mothers giving birth in 1989 received inadequate prenatal care.
- 6.3% of all Kansas births in 1990 were low weight.
- 49% of all two year olds are not fully immunized.
- Both physician shortage and lack of physician participation in the Medicaid program contribute to access problems in some areas of the state. (see attached map - Final Report Kansas Medicaid Availability Survey by Kansas Action for Children)
- Several hundred thousand Kansans have no health insurance.

In the best of all worlds this bill would use a local income tax option or this country would have a national health care program that would guarantee universal access to preventative care. While the national debate continues, Kansas cannot afford to wait and continue to pay for poor birth outcomes and crisis, emergency care. We should not underestimate the public education value in informing our neighbors of the communities need for adequate prenatal care, immunizations or primary health clinics. When these needs are understood on a community level it seems doable to offer prenatal care to 753 women in Wichita, immunize 1250 two-year olds in Topeka or strengthen the school nursing services in Seward County. HB 2779 can play an important role in addressing these health care needs in the shortterm as this State and Country fashion an overall program.

House Taxation
Attachment 7
02-12-92

**KANSAS MEDICAL AVAILABILITY SURVEY
OBSTETRICAL PATIENTS**



7-2

P = COUNTY POPULATION (1989)
LB = LIVE BIRTHS (1989)

● = 25% OR LESS OF PHYSICIANS SURVEYED
TREAT OBSTETRICAL PATIENTS ON MEDICAID

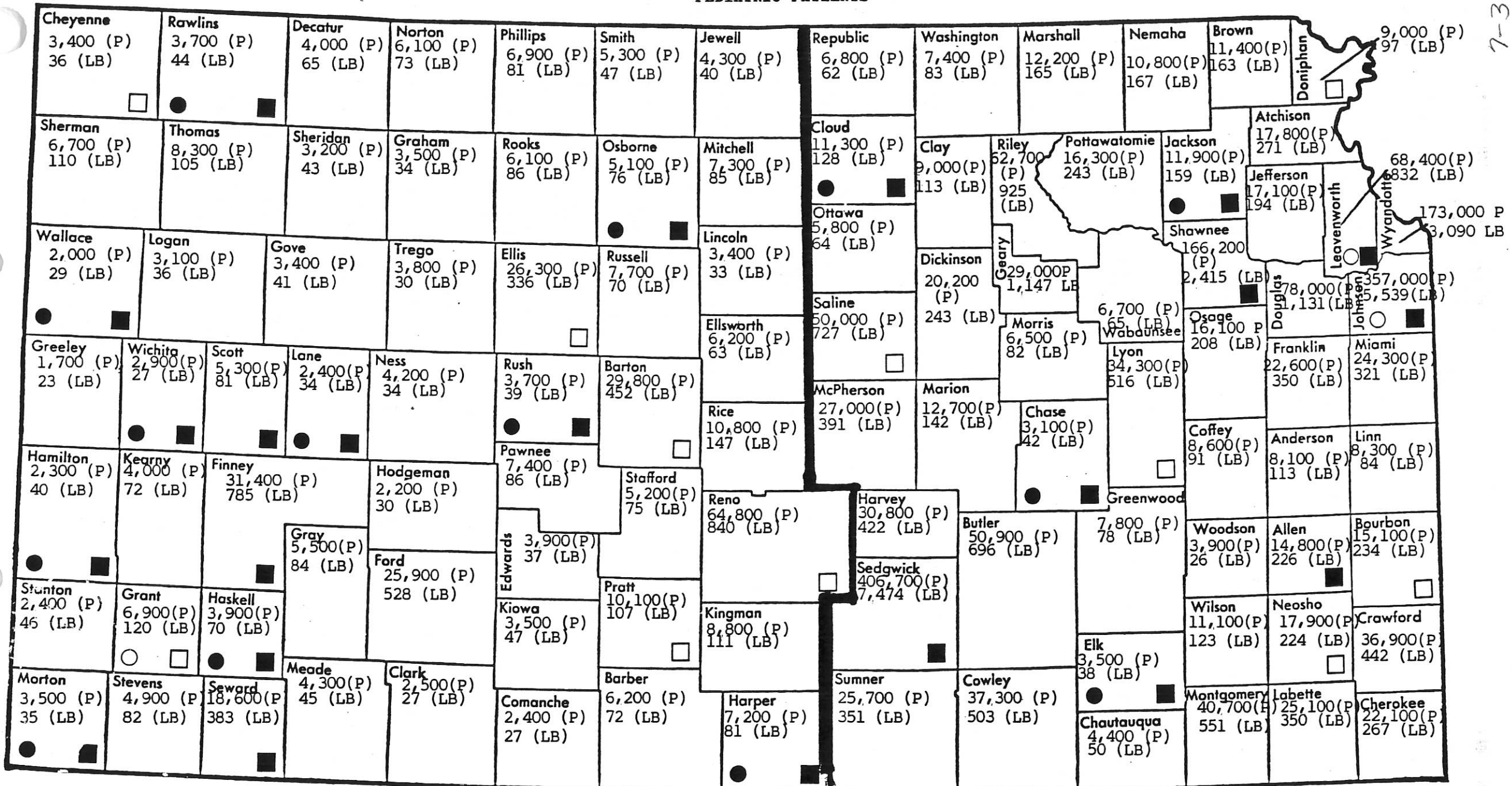
○ = 26% TO 50% OF PHYSICIANS SURVEYED

■ = 25% OR LESS OF PHYSICIANS SURVEYED
WILL TREAT ANY NEW OBSTETRICAL PATIENTS ON MEDICAID

□ = 26% TO 50% OF PHYSICIANS SURVEYED
WILL TREAT ANY NEW OBSTETRICAL PATIENTS ON MEDICAID

KANSAS MEDICAL AVAILABILITY SURVEY
PEDIATRIC PATIENTS

7-3



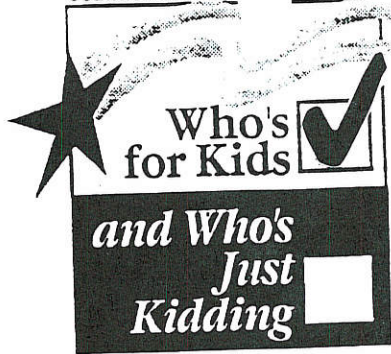
P = COUNTY POPULATION (1989)
B = LIVE BIRTHS (1989)

● = 25% OR LESS OF PHYSICIANS SURVEYED
TREAT PEDIATRIC PATIENTS ON MEDICAID

■ = 25% OR LESS OF PHYSICIANS SURVEYED
WILL TREAT ANY NEW PEDIATRIC PATIENTS ON MEDICAID

○ = 26% TO 50% OF PHYSICIANS SURVEYED
TREAT PEDIATRIC PATIENTS ON MEDICAID

□ = 26% TO 50% OF PHYSICIANS SURVEYED
WILL TREAT ANY NEW PEDIATRIC PATIENTS ON MEDICAID



CHILDREN'S COALITION

ADVOCATES FOR KANSAS CHILDREN

The mission of the Children's Coalition is to see that the basic needs of all children in Kansas are met by their families and/or their communities.

1992 COALITION MEMBERSHIP

Catholic Health Association of Kansas
 Catholic Social Services of Kansas City
 Catholic Social Services of Topeka/Therapeutic Foster Care
 Children's Mercy Hospital of Kansas City
 Church Women United
 Early Childhood Development Center
 Ozanam Home for Boys
 Junior League of Topeka
 Kansas Action for Children, Inc. (KAC)
 Kansas Association for the Education of Young Children
 Kansas Association of Licensed Private Child Care Agencies
 Kansas Association of Local Health Departments
 Kansas Association of School Psychologists (KASP)
 Kansas Association of School Social Workers
 Kansas CASA Association (KCA)
 Kansas Chapter of American Academy of Pediatrics
 Kansas Child Abuse Prevention Council (KCAPC)
 Kansas Child Support Enforcement Association
 Kansas Childrens Service League (KCSL)
 Kansas Council on Crime and Delinquency
 Kansas Council for Exceptional Children
 Kansas Kids
 Kansas-National Education Association
 Kansas Psychological Association
 Kansas State Head Start Directors Association
 Kansas State Nurses Association (KSNA)
 Kansas Trial Lawyers Association (KTLA)
 Keys for Networking
 League of Women Voters of Kansas
 March of Dimes of Kansas City
 March of Dimes of Wichita
 Perinatal Association of Kansas (PAK)
 Public Assistance Coalition of Kansas (PACK)
 Reno County Youth Services
 Roots and Wings, Inc.
 S.O.S.
 Temporary Lodging for Children, Inc.
 The Farm, Inc.
 The Shelter, Inc.
 The Wichita Children's Home
 United Methodist Youthville, Inc.
 The Villages, Inc.
 Wyandotte House, Inc.

HAPPY BIRTHDAY TO THE 106 CHILDREN BORN IN KANSAS EACH AND EVERY DAY

At the present time, 16 of these children had inadequate prenatal care, 6 were born weighing under 5-1/2 pounds, 15 will live in poverty, 8 will get public assistance, 62 will be in daycare, 5 will have a significant disability, 19 will not graduate from high school with their class and 16 will have babies by age 19. Kansas children deserve better!



5500 S.W. 7th ST. (LOWER LEVEL)
 TOPEKA, KANSAS 66606
 913-272-8447

7-4

1992 CHILDREN'S COALITION LEGISLATIVE PLATFORM

For 1992, the Coalition has targeted 28 needs within six basic areas which are not being met for Kansas children.

BASIC SURVIVAL NEEDS

- * Maintain the General Assistance Program
- * Develop a Kansas Housing Program to increase affordable housing
- * Increase affordable child care for Kansas families

ACCESS TO HEALTH CARE

- * Increase access to primary health care for all Kansas children
- * Expand the Maternal and Infant program statewide
- * Add state funding to expand the WIC (Women, Infants, and Children) Supplemental Feeding Program
- * Enroll all children receiving Medicaid benefits in KAN BE Healthy
- * Expand the adolescent health care programs, including school-based clinics
- * Increase funds available for mental health reform
- * Expand the Teen Pregnancy Reduction Program
- * Re-instate the Kansas Regional Perinatal Care Program

LEGAL RIGHTS

- * Provide assistance to families without requiring relinquishment
- * Seek improvements in the Guardian ad Litem system
- * Provide Citizen Review Board programs for children who are under the supervision of the court
- * Provide state funding for Court Appointed Special Advocates

PREVENTION-INTERVENTION

- * Increase respite care programs for families of children with special needs

EDUCATION FOR FAMILIES AND CHILDREN

- * Add state funding to expand Head Start
- * Expand the At-Risk Pupil Assistance Grant Program
- * Educate Kansans concerning the responsibilities associated with parenthood

REVENUES

- * Make taxes progressive, not regressive - increase income taxes first
- * Use the Disability Recovery funds to strengthen youth services and the General Assistance Program

THE FOLLOWING SEVEN ISSUES DESERVE SPECIAL ATTENTION

REVENUES

DEDICATE AFDC CHILD SUPPORT COLLECTIONS TO AFDC PROGRAMS

As SRS child support collections continue to increase, these collections should be targeted to improving the AFDC cash grants, Kan-Work and Kan Be Healthy programs. In 1991, SRS collected only \$19 million out of \$148 million in pending AFDC child support awards. As these collections increase, tax dollars will be saved and AFDC programs should be improved.

Paul Johnson (913) 354-4635

BASIC SURVIVAL NEEDS

INCREASE AFDC PAYMENTS TO THE KANSAS MINIMUM NEEDS LEVEL BUDGET

The Kansas Legislature has established a 1991 Kansas "minimum needs level" survival budget of \$786/month for a Kansas family of one parent and two children. The maximum AFDC benefit, including food stamps, for that Kansas family is \$705/month. Over 50,000 of the 95,000 Kansas children living in poverty survive on AFDC.

Paul Johnson (913) 354-4635

ACCESS TO HEALTH CARE

PROVIDE ADEQUATE FUNDING AND PROGRAMS TO ASSURE THAT ALL CHILDREN ARE FULLY IMMUNIZED

Forty-nine percent of all two year olds are not fully immunized against the preventable diseases of measles, mumps, polio, rubella, diphtheria, whooping cough and tetanus. Many of these diseases are on the increase in Kansas. For every one dollar spent on immunizations, ten dollars are saved on future medical costs.

Jo Bryant (913) 232-0550

LEGAL RIGHTS

ABOLISH CORPORAL PUNISHMENT IN KANSAS SCHOOLS

The Children's Coalition believes that the use of corporal punishment teaches a child to use physical violence to control behavior. The availability of corporal punishment as an option for teachers discourages them from seeking effective forms of discipline. Only in schools is physical punishment allowed.

Jim McHenry (913) 354-7738

EDUCATION FOR FAMILIES AND CHILDREN

EXPAND PARENTS AS TEACHERS AND THE HEALTHY START HOME VISITOR PROGRAMS STATEWIDE

Parenting education is a proven strategy for improving the readiness of children for school and for preventing child abuse. In 1991, the Parents as Teachers program served 3193 participants in 93 school districts. Over 1,000 are currently on waiting lists. The Healthy Start Home Visitor program was able last year to visit one in four Kansas families with newborns. These education and support services were available in only 72 counties.

Jim McHenry (913) 354-7738

PREVENTION/INTERVENTION

INCREASE FUNDING FOR FAMILY PRESERVATION AND STRENGTHEN THE FOSTER CARE SYSTEM

Only 22 counties have minimal Family Preservation services. While the number of children in the custody of the State is at an all time high, the number of SRS field staff trying to serve these clients has decreased by 25% since 1980. The Children's Coalition supports full funding for SRS's Family Agenda for Children and Youth.

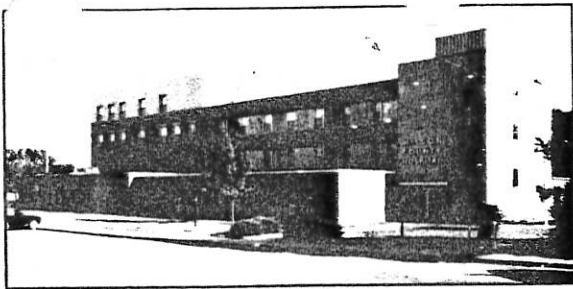
Melissa Ness (913) 272-8447

Bruce Linhos (913) 266-2113

FUND EARLY INTERVENTION FOR CHILDREN WITH DISABILITIES

Five percent of our children have a significant handicapping condition. When intervention is available from birth, educational costs are roughly half of those same costs if we wait until age six. Kansas must provide additional financial support for the early intervention service system or risk losing federal funds.

Lynne Bourne (913) 233-2296



WILSON COUNTY HOSPITAL

205 MILL ST., P.O. BOX 360
NEODESHA, KANSAS 66757
316-325-2611

Wilson County Hospital is a 38 bed acute care county facility which has been providing health care services to the residents of the county and the surrounding areas since 1916.

We are constantly looking for new services we can provide to the residents of the county and to increase revenues for the hospital.

Neodesha is fortunate to have three excellent physicians who still deliver babies. We are the only hospital in the county with obstetric services.

Neodesha is also fortunate to have a good industrial base and we are in the process of developing an Industrial Health and Wellness Program for these industries. This is a much needed service and should help decrease the cost of health care for the employers and generate additional revenues for the hospital.

Presently we are looking at the possibility of providing Assisted Residential Elderly Care utilizing the third floor of the hospital. We would provide living quarters for the elderly who want to continue living on their own and are not ready to retire to a nursing home, but would have the security that we could offer. My request to provide this service is at the State Dept of Health, Adult and Child Care Bureau at this time.

The hospital operated from revenues generated without any county tax subsidies until 1980. The hospital received a one mill levy from 1980 through 1989. In December of 1988 No Fund Warrants in the amount of \$200,000 were issued by the county on behalf of the hospital. This was the result of financial problems generated by the previous administrator.

In 1990 I requested and received one additional mill from the county. Two mills from Wilson County amounted to \$82,752 in 1991 which was less than one months payroll for the hospital. The average county hospital in the state received \$187,527 from their respective counties. In 1991 I requested 3 mills from the county for 1992 and was refused the additional mill. For the past four years we have experienced losses. Our present tax subsidy does not begin to cover our losses due to inadequate funding from Medicare, Medicaid and uninsured patients.

House Taxation
Attachment 8
02-12-92

Wilson County Hospital ended 1991 providing 57% of total revenue to Medicare patients. Of this revenue 42% was written off due to Medicare Contractual allowances, which is the difference of our charges and what Medicare pays. You might question whether our charges were extremely high causing our contractual write offs to be high. We have found that this is not the case. We have hired the services of an outside firm to perform a rate study of our charges. The results of the study shows that our cost to charge ratio is extremely close.

Medicaid also reimburses by DRG and in 1991 our contractual adjustment for Medicaid was 35% of total Medicaid revenue. In 1984 Medicaid revenue was less than one half percent of Wilson County Hospital's total revenue. In 1991 Medicaid represented 8% of our total revenue and we expect that percentage to increase.

We allow 34% of our total accounts receivable as bad debt. We are also a Hill Burton Hospital providing approximately \$20,000 per year in uncompensated care.

In 1989 as one way to diversify and yet provide a much needed service, Wilson County Hospital contracted with Valley Hope Association for a ten bed Alcohol and Drug Treatment Program. This program provided some needed additional revenue for the hospital, however, in 1991 we were forced to close the unit. Many of the patients we treated were Medicaid patients and they were no longer certified to be treated at a hospital based Alcohol and Drug Treatment facility. They were required to go to a free standing facility or seek outpatient treatment. Insurance companies made it more and more difficult to certify patients for inpatient treatment, sometimes allowing them only 5 days of treatment instead of the 30 day program.

Neodesha is a very unique community. The population is only 2800 with a service area of 14,800 but they have been extremely supportive of the hospital. In 1989 the Wilson County Hospital Foundation was formed to benefit the hospital. In 1991 we had a Capital and Endowment Fund Drive with a goal of \$500,000. When we had our Victory celebration 6 months following the beginning of the campaign, we had reached a total of \$824,000 in cash and pledges. The industries in Neodesha pledged \$300,000 of the total. As you can see Wilson County Hospital is extremely important to Neodesha. Through the Foundation we have been able to replace over \$100,000 of needed equipment. The Foundation is earmarked for Capital Equipment needs and a permanent endowment for the future in which we can only use the interest from the endowment. We cannot use any of the monies for day to day operations such as payroll, medical/surgical supplies, or utilities.

Wilson County has a high percentage of senior citizen residents. These people depend upon the services that Wilson

County Hospital can provide to them. Many of these people would have a very difficult time traveling to another community for their health care needs if Wilson County Hospital were not available to them.

In summary as a County facility we cannot turn patients away due to their inability to pay and we cannot borrow money from a financial institution for the operations of the hospital. Most businesses could not function without a line of credit and we are no different than any other business. Someone has to pay for those unable to pay. Many rural hospitals have had to close due to the lack of operating funds.

At this time Neodesha is at its legal maximum for local sales tax. The availability of up to a 1 cent health sales tax would produce an approximate \$137,000 in Neodesha. This would help provide the additional funding needed for Wilson County Hospital.

We realize that Health Care is changing and we may not be able to provide all of the services we have provided in the past. We may be a good candidate for the EACH/RPCH Concept. Whatever the future holds for Rural Health Care, Wilson County Hospital is dedicated to providing quality health care to the residents of Wilson County. In order to meet this goal we must receive additional subsidy which HB2779 could provide. This is an extremely important issue for rural health care.

Thank you for allowing me to talk to you today.

COUNTY MIL LEVY
FISCAL YEAR 1991

COUNTY	MIL	1991 DOLLARS	POPULATION	PER CAPITA	VALUATION
CHEYENNE 23 A	4.890	137,971.15	3400	40.58	28,214,96
COFFEY 26 A	1.000	534,674.56	8800	60.76	534,674,55
COMANCHE 26 A	7.993	217,236.09	2400	90.52	27,178,29
DECATUR 24 A 38 1/2	0.923	24,993.36	4100	6.10	27,078,40
EDWARDS	7.910	283,437.65	3900	72.68	35,832,82
FRANKLIN 65 A	2.000	153,184.32	22500	6.81	76,592,16
GEARY 92 A	2.667	229,716.07	29200	7.87	86,132,76
GOVE 21 A 43 1/2	3.947	135,537.05	3400	39.86	34,339,25
GRAHAM 42 A	4.986	188,076.13	3600	52.24	37,720,84
GRANT 45 A	3.000 <i>whys</i>	707,377.83	6900	102.52	235,792,610
GREELEY 18 A	5.997	155,526.11	1700	91.49	25,933,985
GREENWOOD 46 A	1.979	86,113.10	7900	10.90	43,513,439
HAMILTON 27 A 27 1/2	9.240	387,498.28	2300	168.48	41,937,043
HODGEMAN 16 A 35 1/2	7.662	193,221.37	2200	87.83	25,218,138
JEWELL 12 A 49 1/2	2.459	66,638.50	4400	15.15	27,099,838
KEARNY 26 A	1.997	394,521.96	4000	98.63	197,557,318
LANE 10 A 21 1/2	8.390	221,731.24	2400	92.39	26,428,038
LINCOLN 14 A 20 1/2	7.526	173,732.31	3500	49.64	23,084,283
LOGAN 30 A 10 1/2	2.124	54,690.97	3100	17.64	25,749,042
MIAMI 40 A	1.240	118,076.87	23900	4.94	95,223,285
MITCHELL 49 A 40 1/2	2.001	68,853.67	7400	9.30	34,409,628
MORRIS 28 A	2.002	66,369.75	6500	10.21	33,151,721
MORTON 23 A 60 1/2	1.910	219,898.28	3500	62.83	115,129,991
NORTON 43 A	2.004	55,544.66	6200	8.96	27,716,895
OSBORNE 29 A	6.000	163,480.72	5200	31.44	27,246,787
OTTAWA 20 A 23 1/2	0.997	32,120.41	5800	5.54	32,217,062
PHILLIPS 29 A 33 1/2	5.499	229,943.81	6900	33.33	41,815,569
PRATT 69 A 15 1/2	0.890	67,966.24	10200	6.66	76,366,561
RAWLINS 24 A	3.980	119,245.59	3700	32.23	29,961,204
REPUBLIC 48 A 38 1/2	2.197	77,571.26	6900	11.24	35,307,811
RILEY 81 A	1.993	318,605.52	62700	5.08	159,862,280
RUSH 24 A 26 1/2	1.999	66,760.01	3800	17.57	33,396,702
SCOTT 27	2.012	80,408.06	5400	14.89	39,964,246
SHERIDAN 19 A 40 1/2	5.372	153,018.72	3200	47.82	28,484,497
SHERMAN	6.000	289,854.19	6800	42.63	48,309,032
SMITH 26 A 26 1/2	5.167	147,198.52	5300	27.77	28,488,199
STANTON 18 A 28 1/2	5.790	435,102.53	2400	181.29	75,147,241
TREGO 28 A 44 1/2	3.250	100,753.68	3900	25.83	31,001,133
WASHINGTON 27 A	3.653	153,991.03	7500	20.53	42,154,676
WICHITA 13 A 30 1/2	10.000	258,344.96	2900	89.08	25,834,496
WILSON 38 A	1.684	71,810.53	11200	6.41	42,642,831
WYANDOTTE 38 A 44 1/2	0.417	236,333.55	172800	1.37	566,747,127
<u>42</u>					
DISTRICT		Average \$ 182,527			

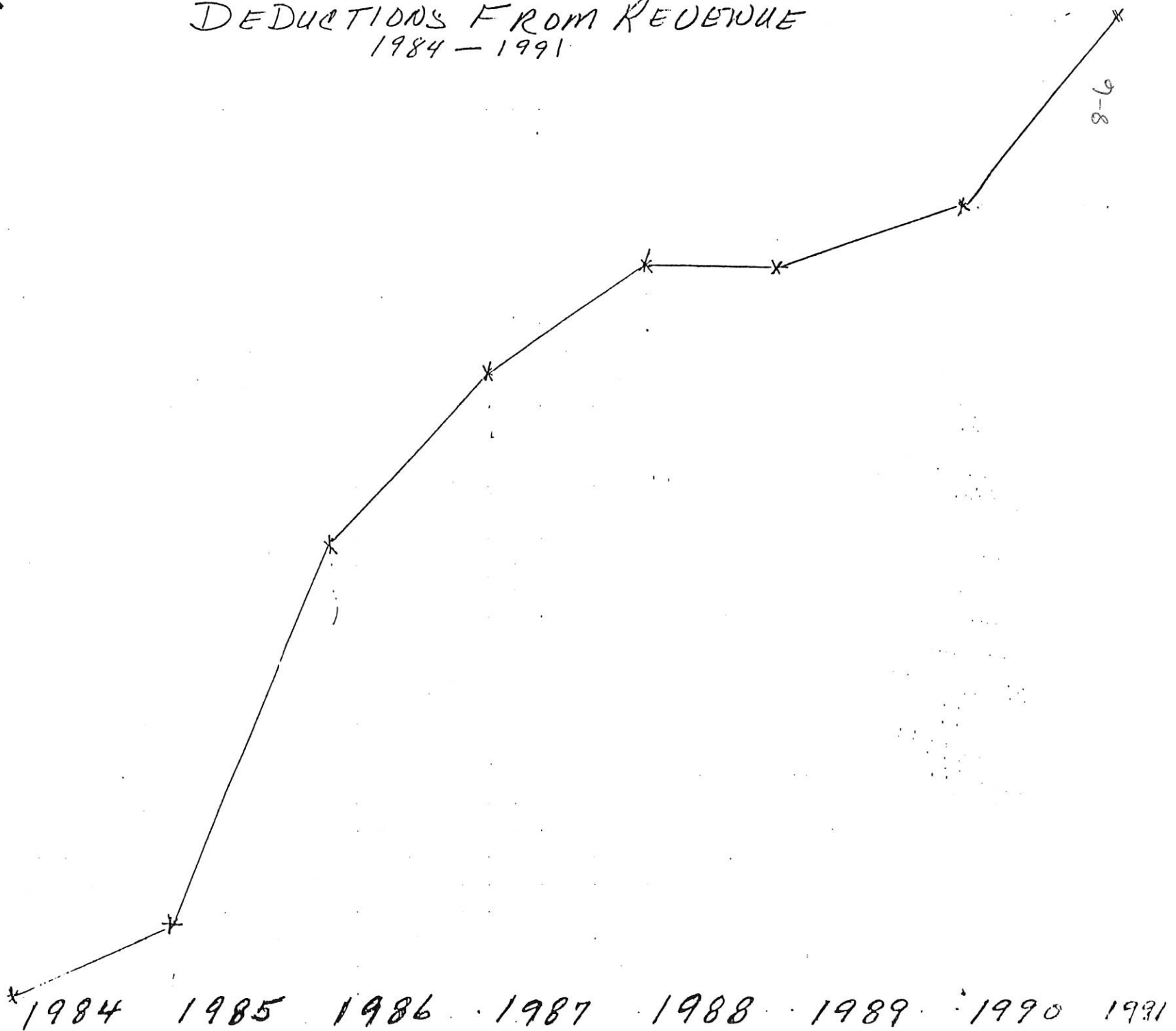
Ashland 16 A	15.131	324,706.81			
Ellwood 24 A	7.131	125,333.68			
Minneola 15 A	13.770	171,441.89			
Ness City 25 A 30 1/2	12.053	331,393.00			
Plainville 27 A	4.800	220,000.00	APPROX		
Ransom 18 A 33 1/2	20.020	429,209.00			
Satanta 13 A 29 1/2	5.620	455,133.15			

REVENUE ANALYSIS VS.
 CONTRACTURAL ANALYSIS
 DECEMBER 31, 1991

PAYOR SOURCE	REVENUE	PER CENT OF REVENUE	WRITE OFF ANALYSIS	TOTAL DEDUCTIONS	PER CENT OF WRITE OFF TO REVENUE
			MEDICARE WRITE OFFS		
			CONT ADJUSTM DRG	271953	
			MEDICARE VALLEY HOPE CONT	2307	
			CONTRACT ADJ HOME HEALTH	7438	
			CONT ADJ SWING BED	106624	
			CONTRACT ADJ X-RAY		
			CONTRACT ADJ PART B	170861	
			GRAHAM RUDMAN REDUCT	253	
			LAB WRITE OFF	120473	
			PROFESSIONAL COMP W/OFF	23989	
MEDICARE	1674385	0.57492021	TOTAL MEDICARE WRITE OFF	703898	0.4203919648
			MEDICAID WRITE OFFS		
			MEDICAID CRNA CONT ADJ	1922	
			MEDICAID VALLEY HOPE	0	
			CONTRACTURAL ADJUST	63526	
			MEDICAID LAB WRITE OFF	13210	
			PROFESS COMP WRITE OFF	1548	
MEDICAID	230731	0.07922426	TOTAL MEDICAID WRITE OFF	80206	0.3476169219
			BLUE CROSS WRITE OFF		
			CRNA CONTRACT ADJ	351	
			CONTRACT ADJUSTMENT	6550	
			PROFESSIONAL COMP W/OFF	735	
BLUE CROSS	225000	0.07725645	TOTAL B.C WRITE OFF	7636	0.0339377778
COMMERCIAL	576339	0.19789292	CHAMPUS DRG WRITE OFF	1362	0.0023631925
			BAD DEBTS		
			PROVISION FOR BAD DEBT	52322	
			MEDICARE BAD DEBT	7216	
			VALLEY HOPE CONT DISCOUNT	3797	
			V/H CHARITY & GOODWILL	0	
			CHARITY & GOODWILL	1670	
			HILLBURTON	19562	
			COMMERCIAL INS. DISCOUNTS	994	
PRIVATE PAY	169454	0.05818406	TOTAL BAD DEBT	65561	0.5049216897
OTHER REVENUE	36469	0.01252206			
TOTAL	2912378		TOTAL DEDUCTIONS	878663	0.3016995047

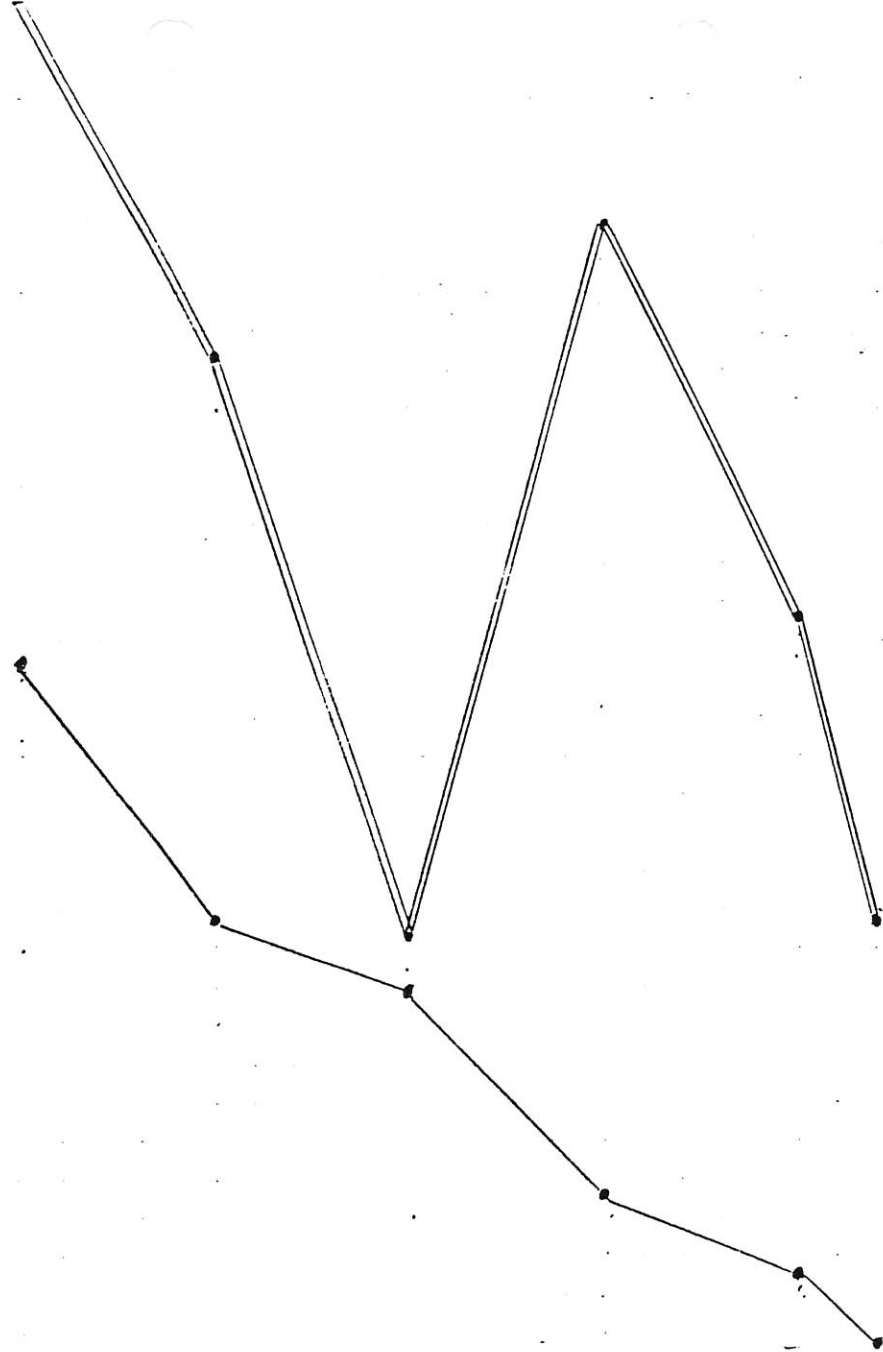
DEDUCTIONS FROM REVENUE 1984 - 1991

900,000
850,000
800,000
750,000
700,000
650,000
600,000
550,000
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000



PATIENT
DAYS
51.

4900
4700
4500
4300
4100
3900
3700
3500
3300
3100
2900
2700
2500
2300
2100
1900
1700
1500
1300
1100
900
700
500
300
100





1986-1999
PATIENT DAYS

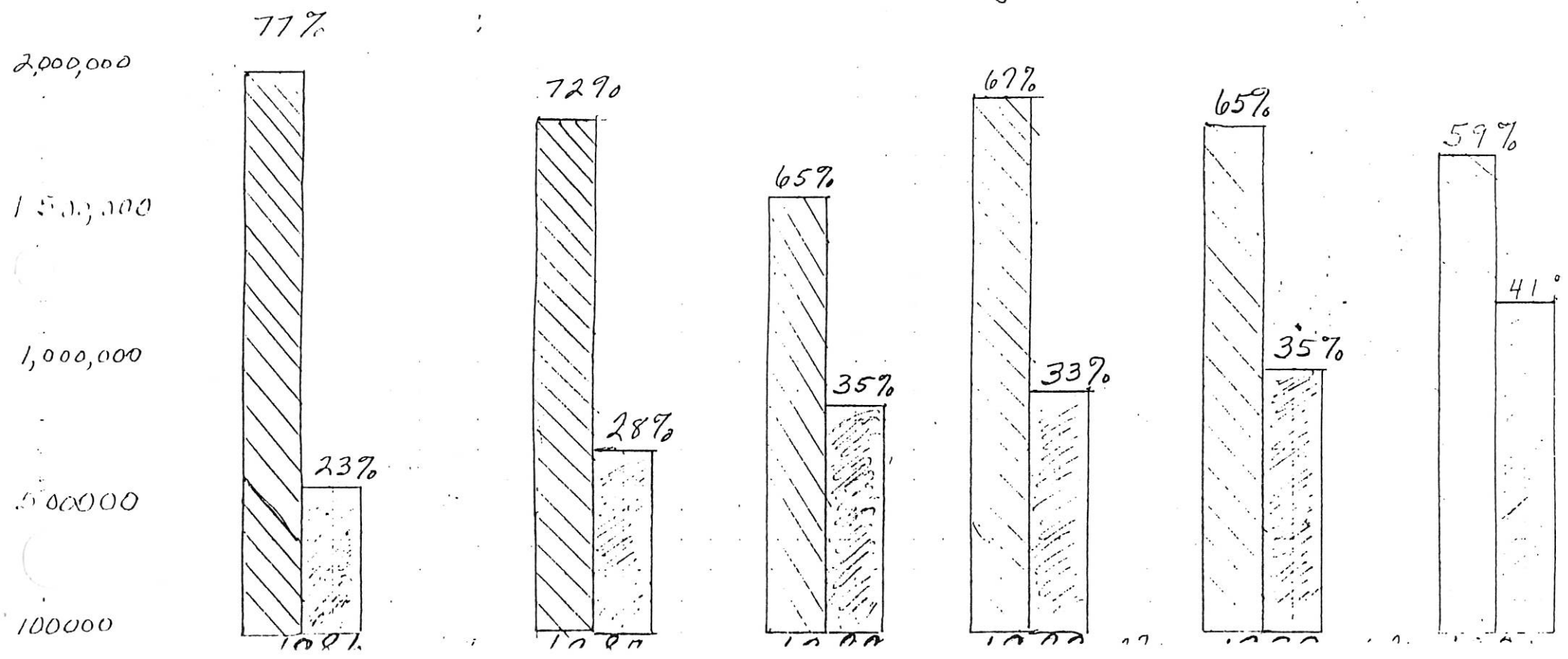
ACUTE DAYS —
SWING BED DAYS & - - -
INTERMEDIATE ALCOHOL/DRUG DAYS = =
TOTAL PATIENT DAYS = =
8-9

1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999

1985-1991
 IN-PATIENT OUT-PATIENT
 REVENUE

 = IN PATIENT REVENUE
 = OUT PATIENT REVENUE

VALLEY HOPE



TOTAL EXPENSES

1984 — 1991

8-9

3,000,000

2,500,000

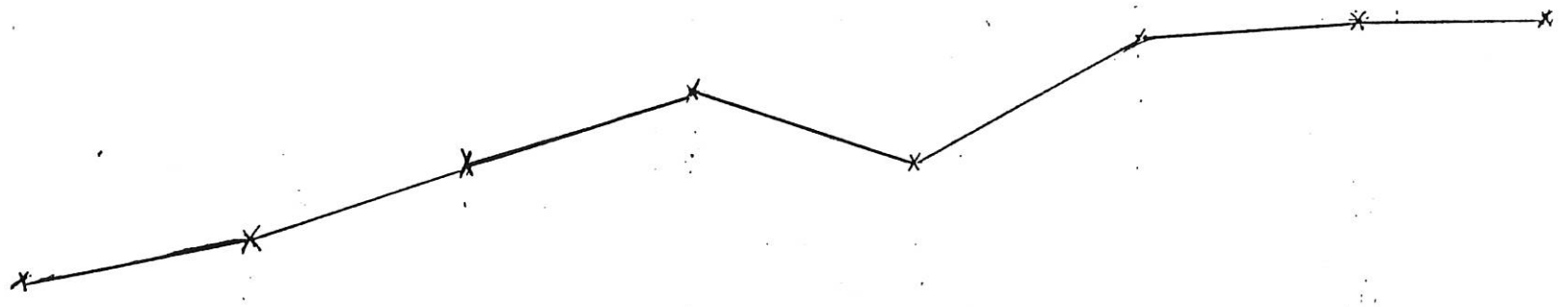
2,000,000

1,500,000

1,000,000

500,000

100,000



*1984 *1985 *1986 *1987 *1988 *1989 *1990 *1991

I N T R O D U C T I O N

William W Linde
Woodson County Commissioner, 2nd District
Woodson County Courthouse
105 W Rutledge
Yates Center, KS 66783
316-625-2179

Education

1950 graduate of Yates Center High School.
1950-1970 Numerous specialty training in military leadership schools.
1978 Graduate of Allen County Community College, Associate Degree in Accounting

Governmental Experience

1950-1970 United States Navy Chief Petty Officer
1970-1992 Yates Center Recreation and Parks Director
Southeast Kansas Community Action Program Manpower Management Worker
Woodson County Commissioner

House Taxation
Attachment 9
02-12-92

I wish to thank you for allowing me to address your committee today. I share your concern for the growing medical costs and the increasing insurance premiums required to fund their needs.

I am one of more than 446,000 Kansas citizens of 60 years and over. I live on a retired fixed income and must look elsewhere for additional cash to sustain a living for my family. Social Security income for citizens 65 and over, average \$550.00 per month. Stocks, Bonds, and other investment are the tools of these individuals as supplements. Lower interest rates might stimulate the economy for our nation. They mean less income for retired citizens.

Woodson County, with 4,116 residents, is one of 62 counties of Kansas with a population of less than 10,000. Yates Center with 1,815 people, is among the 594 communities with less than 10,000. Together with the rural residents we represent more than 48% of the total population of Kansas.

Rural County and City Government funding is critical today. During the early 1980's, soaring oil prices inflated the assessed valuations of our increased operating expenses of our governments. As oil prices fell, the cost of operations held constant. Farming communities and the agriculture industry were charged with picking up the difference in lost revenues.

Reappraisal has not had much of an effect on the assessed value of Woodson County. Freezes placed in effect, required closer management of available resources. Resources included labor, equipment, buildings, and grounds, and Summer Work Programs developed. Volunteer services expanded. Funds normally used to finance labor costs, were used for material purchases. A "can do" attitude was prevalent.

In 1985, the county assumed management of the County wide ambulance service. The equipment was updated with the purchase of a new and more modern ambulance. The "Jaws of Life" were purchased to assist with our motor vehicle accidents. The most recent addition is that of a Heart Monitor Defibrillator. In 1976, I underwent open heart surgery. The doctor spoke of the first fifteen minutes after a heart attack. How critical that time was. How important it was that the proper equipment be available to administer the needed medical attention. Our ambulance administrator is certified state instructor of EMT's. He has EMT available during normal work hours to assist. He also has a host of dedicated, certified, volunteer EMT's to respond after hours. Their salaries are meager in comparison to that of other medical professions.

The Administrator of Allen County Community Hospital has recently informed us of the upcoming discontinuance of Obstetric service for future Native Sons and Daughters. ~~The~~^A major cause of this deficiency is Kansas Torte Laws and Malpractice Insurance rates. This is beyond our control and we call for your help. I spoke with the administrator on February 10 and inquired as to the numbers of deliveries for 1991. The number was 111. They have budgeted to close service in 1992 and the number has been set at 36 from the first of January until the discontinuance of service. In closing, we in Rural Kansas are doing our best to provide the public with the required needs of government. Our numbers grow thin. Our young people need medical care. It is hard enough to finance family medical care plans. It is something else not to be offered service. We, in Rural Kansas, cannot continue to survive without some assistance from our State Government in resolving growing problems. Empty promises from our State Administrative and Legislative Bodies will not fill the bill. We call for your help. Thank You.

Bill

In 1984, Medicare placed a freeze of ambulance service charges. At that time Woodson County had one of the lower base charges in the area. Because of this lower charge at that time, the Woodson County Ambulance Service had to continue these low rates with only moderate increase. This has placed the cost of operations on the local tax payer.

During 1991, Woodson County increased their base charge from \$ 60.00 to \$90.00. Medicare does not recognize the increase and continues to pay 80% of the \$ 60.00, requiring the balance to be written off at the cost of the local tax payer. The same is true with the mileage charge. The ambulance service currently charges \$ 2.50 per loaded mile (increase in 1991 from \$ 1.50). Medicare will pay only 80% of the old rate of \$ 1.50 per mile.

Woodson County has no hospital. The neighboring ambulance services that are hospital based receive considerably more per ambulance run. Chanute for example, operates the same type of ambulance service (Type II license), with the same type of vehicles, with the same type of equipment, and with the same level of training of personnel. Because they are hospital based and because they charged higher rate in the early 1990's, they receive higher payments from Medicare. They currently have a base rate of \$ 145.00. Medicare recognizes the full amount and pays 80% of the \$ 145.00. These figures are comparable with the hospital based services in neighboring Burlington and Fredonia.

On a single ambulance run Woodson County receives from Medicare \$ 48.00 (80% of the \$ 60.00 base charge) and \$ 1.20 per loaded mile (80% of the \$ 1.50 mileage charge). While Chanute, Fredonia, and Burlington (because they are hospital based and have customarily charged higher rate) receive from Medicare \$ 116.00 (80% of their \$ 145.00 base charge) and \$ 2.00 per loaded mile (80% of their \$ 2.50 mileage charge). Considering only the base charge difference between Woodson County and Chanute for example, the difference received from Medicare on the exact same service would be \$ 68.00 per ambulance trip.

Woodson County has about 250 Medicare ambulance runs per year. At the difference of \$ 68.00, Woodson County is being denied \$ 17,000 per year from Medicare while offering the same level of service as the hospital based ambulances. If you are to consider the mileage charges in addition to base charges, this figure would almost double.



Because all children need someone who cares . . .
**Kansas Action
 for Children, inc.**
 A non-profit, tax-exempt organization.

715 SW 10th
 P.O. Box 463
 Topeka, Kansas 66601
 (913) 232-0550
Johannah Bryant
 Executive Director

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TESTIMONY TO HOUSE TAXATION COMMITTEE

RE: HB 2779

I am Sydney Hardman, Advocacy Coordinator with Kansas Action for Children. KAC is a founding member of the Children's Coalition. I am here today to convey KAC's support for HB 2779.

Health care, and access to health care services is a major focus of KAC, and a priority issue of the Children's Coalition. Although we are generally skeptical of bills which provide for an increase in sales taxes because of their regressive nature, this bill has two overriding features which allow us to support it.

1) Any increase in sales taxes, and the amount of the increase, would be subject to voter approval. In addition, the voters would have information regarding the specific purpose intended for any monies raised.

2) It is our feeling that health care is in crisis in Kansas. While this bill cannot be seen as a panacea, it is at least a step in acquiring new monies to be directed specifically at the particular health care system needs of communities.

In late 1990 and early 1991, through a grant provided by the Wesley Foundation, KAC conducted a study to learn the availability of health care services to children and pregnant women who are on Medicaid. In short, the study showed that children and pregnant women who are Medicaid clients may have a difficult time locating private physicians who are willing to treat them. In fact, in 27% of our counties there are no private physicians willing to provide obstetrical services to patients on Medicaid, and no pediatric care in 12% of our counties. The medically underserved and the economically disadvantaged citizens of our state must be provided services, and KAC believes this bill may be a piece of the large health care system puzzle.

We urge you to report this bill favorably.

*House Taxation
 Attachment 10
 02/12/92*



KANSAS MEDICAL SOCIETY

623 W. 10th Ave. • Topeka, Kansas 66612 • (913) 235-2383
WATS 800-332-0156 FAX 913-235-5114

February 12, 1992

TO: House Taxation Committee

FROM: Kansas Medical Society *Chip Stueler*

SUBJECT: House Bill 2779; Local Option Sales Tax for Health Care Funding

The Kansas Medical Society enthusiastically supports the provisions of HB 2779. It is entirely optional for city or county governing bodies and would require a vote by the electorate before the sales tax could be imposed. Furthermore, if the question is submitted to the voters, the ballot must list those health care programs that would receive funding as a result of the revenues generated. It is truly a local option tax and would be dedicated to an extremely valuable public service. In those counties where there exists the potential for a new or additional local sales tax, the revenue could be used to supplant property tax funding of local health programs or, better yet, establish new programs that would improve access to health care for the residents of that community.

Thank you for considering our comments. We urge you to recommend HB 2779 for passage.

CW/cb

House Taxation
Attachment 11
02-12-92



TESTIMONY ON HB 2779 - HOUSE TAX COMMITTEE

FEBRUARY 12, 1992

Rep. Wagnon, members of the committee, I am Mary Ellen Conlee here before you today to support HB 2779 on behalf of the four Wichita Hospitals.

In 1991, these hospitals provided an aggregate of nearly \$37 million of uncompensated and charity care representing about 6% of net patient revenue. In addition, another \$38 million was written off against \$81 million in Medicaid services provided.

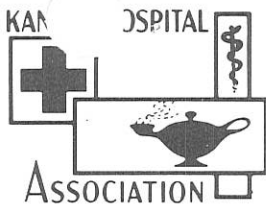
Many urban areas have county or municipal hospitals which provide care for the indigent and medically underserved. In Wichita that population is treated in the four full-service hospitals and through seven non-profit clinics.

Hospital emergency rooms are expensive acute-care operations that are emergency-ready 24 hours a day. Hospital emergency rooms must treat everyone--including primary care patients for their non-acute care needs. The emergency rooms are the front door and the secured bed for the alcoholic or substance abuser who may be a threat to himself or others. Far too often they are the place where a sick child is brought to be diagnosed or where a growing number of ailing homeless people come for a night in from the cold.

With start up funds from the state of Kansas under HB 2019 last session, the Sedgwick County Health Department has recently opened an after-hours and weekend clinic for children, which begins to address the need for an alternative delivery system to inappropriate and expensive hospital emergency room care.

HB 2779 provides a local, public funding source to address many of the needs and problems associated with providing care to the medically indigent and underserved. As the health care delivery system undergoes evaluation and revision over the next few years, we must find ways for communities like Wichita to offer primary and preventative care cost-effectively. A local option funding source is consistent with our community effort to pull together to find ways to bring the cost of health care in line.

House Taxation
Attachment 12
02-12-92



Memorandum

Donald A. Wilson
President

February 11, 1992

TO: House Taxation Committee
FROM: Kansas Hospital Association
RE: **HB 2779**

The Kansas Hospital Association appreciates the opportunity to comment regarding the provisions of House Bill 2779. This bill would allow cities or counties to consider up to a one percent sales tax for health care services. We support its provisions.

The health care problems faced by local governments are well known. Many rural cities and counties struggle to maintain the local hospital. Urban areas are confronted with increasing numbers of individuals without health insurance. Most communities are seeking to provide alternatives to institutional care, such as home health. We have become well aware of the poor job we have done protecting our children with immunizations. HB 2779 helps this situation by giving local governments another tool they can use to deal with these difficult issues.

There are other positive aspects of HB 2779. First, it is a local option. No community is required to levy the tax. Second, the tax may not be levied without a vote of the people. This ensures there is public support for raising the additional revenue. Perhaps most importantly, the bill requires a given community to make a conscious decision about which health care services need extra support. As such, it encourages the entities involved in the delivery of the different health care services to discuss the needs of the community. Without a doubt, our health care system is in transition. Success during this period will require such discussion and collaboration. HB 2779 provides such an opportunity.

Thank you for your consideration of our comments.

/cdc

House Taxation
Attachment 13
02-12-92

health networks.

1 *care services, home health services and rural primary care essential*
2 ~~access community hospital initiatives.~~

3 (b) (1) The board of county commissioners of any county may
4 submit the question of imposing a countywide retailers' sales tax to
5 the electors at an election called and held thereon, and any such
6 board shall be required to submit the question upon submission of
7 a petition signed by electors of such county equal in number to not
8 less than 10% of the electors of such county who voted at the last
9 preceding general election for the office of secretary of state, or upon
10 receiving resolutions requesting such an election passed by not less
11 than $\frac{2}{3}$ of the membership of the governing body of each of one or
12 more cities within such county which contains a population of not
13 less than 25% of the entire population of the county, or upon re-
14 ceiving resolutions requesting such an election passed by $\frac{2}{3}$ of the
15 membership of the governing body of each of one or more taxing
16 subdivisions within such county which levy not less than 25% of the
17 property taxes levied by all taxing subdivisions within the county.

18 (2) The board of county commissioners of Jefferson, Lyon, Mont-
19 gomery, Riley and Wyandotte counties may submit the question of
20 imposing a countywide retailers' sales tax and pledging the revenue
21 received therefrom for the purpose of financing the construction or
22 remodeling of a courthouse, jail or law enforcement center facility,
23 to the electors at an election called and held thereon. The tax im-
24 posed pursuant to this paragraph shall expire upon the payment of
25 all costs incurred in the financing of such facility. Nothing in this
26 paragraph shall be construed to allow the rate of tax imposed by
27 Jefferson, Lyon, Montgomery or Riley county pursuant to this par-
28 agraph to exceed or be imposed at any rate other than the rates
29 prescribed in K.S.A. 12-189, and amendments thereto.

30 (3) Except as otherwise provided in this paragraph, the result of
31 the election held on November 8, 1988, on the question submitted
32 by the board of county commissioners of Jackson county for the
33 purpose of increasing its countywide retailers' sales tax by 1% is
34 hereby declared valid, and the revenue received therefrom by the
35 county shall be expended solely for the purpose of financing the
36 Banner Creek reservoir project. The tax imposed pursuant to this
37 paragraph shall take effect on the effective date of this act and shall
38 expire not later than five years after such date.

39 (4) The board of county commissioners of Finney and Ford coun-
40 ties may submit the question of imposing a countywide retailers'
41 sales tax at the rate of .25% and pledging the revenue received
42 therefrom for the purpose of financing all or any portion of the cost
43 to be paid by Finney or Ford county for construction of highway



League of Kansas Municipalities

MUNICIPAL LEGISLATIVE TESTIMONY

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 112 W. 7TH TOPEKA, KS 66603 (913) 354-9565 FAX (913) 354-4186

TO: House Committee on Taxation
FROM: E.A. Mosher, Research Counsel, League of Kansas Municipalities
RE: HB 2779--Local Option Sales Tax For Health Care Services
DATE: February 12, 1992

As members of this Committee know, HB 2779 is one of four bills in this Committee relating to the local option sales tax. These include:

HB 2549--City .25% additional sales tax for crime prevention
HB 2585--City of Manhattan additional .25% tax for Kansas State University
HB 2776--Pottawatomie County 1.0% tax for the "county's rural highway fund"
HB 2779--City or countywide additional tax of .25%, .5% .75% or 1.0% for health care services.

In addition, we suspect other local sales tax option bills may soon be introduced.

The League currently has no formal position on HB 2779. However, we think there are some other concerns and expenditure purposes which need examination in connection with the bill. To reach these concerns, we suggest the Committee consider these basic amendments:

1. Revise the present general local option rate of either .5% or 1.0% to permit increments of .25%; and
2. eliminate any city or countywide maximum tax rate that is approved by the voters; and
3. specifically authorize pledging the use of the revenue for one or more purposes, to be stated on the ballot proposition, with an expressed authorization that the term of the tax may also be a part of the ballot proposition.

Other possible amendments include:

A. Establish a maximum city rate of 1.75%, and a maximum countywide rate of 1.75%, with an overall, combined maximum effective rate of 2.75%. By convention action, the League supports elimination of any maximum statutory rate.

B. Specify by statute the various purposes for which the revenue from any local tax above the present general 1% maximum may be used, such as (1) health care services; (2) public safety and crime prevention; and (3) highways and public infrastructure improvements.

Under this latter amendment, local sales tax revenue for other public services, or for property tax reduction (including replacement revenue), could only come from the presently authorized 1% city or countywide tax.

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The League, in the past, has supported local, voter-approved priorities. We would suggest that, within any state-limited local sales tax authority, and within the limited sales tax rates which will be approved by the voters, decisions as to the purposes for which the revenue is used should be determined locally, rather than in Topeka.

While the growth rate of local sales taxes has declined in recent years, it remains the principal non-property tax authority available to Kansas counties and cities. Voter approvals have been slow but steady, and will undoubtedly continue in the future. One policy question before the Legislature is whether one or more public purposes should be granted a state priority as to locally-adopted sales taxes. Is health care more important than other purposes? And who should decide?

KANSAS MENTAL HEALTH COALITION

TESTIMONY

DATE: February 12, 1992
TO: Members, House Taxation Committee
FROM: Sheryl Sanders, Kansas Mental Health Coalition
SUBJECT: HB 2779

The Kansas Mental Health Coalition strongly supports passage of HB 2779. The Kansas Mental Health Reform Act is predicated on improving access to and quality of care by increasing services at the community level. HB 2779 reflects this trend toward community by allowing any city or county to raise the question to its residents of imposing a retail sales tax at locally set levels in order to finance local health care.

Today, February 12, is Mental Health Advocacy Day. In spite of the bad weather, Kansans from all over the state will be here to support continued funding for mental health services through any means possible, so it is fitting that the hearing on this bill is also today. HB 2779 is a good response to the growing health care needs of Kansans at the same time as available state funds diminish.

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MEMORANDUM

Kansas Legislative Research Department

Room 545-N -- Statehouse
Topeka, Kansas 66612-1586
(913) 296-3181

October 10, 1991

To: Special Committee on Assessment and Taxation

Re: Kansas Local Sales Tax Special Provisions

Local sales taxes, which were first authorized by the Legislature in 1970, may be levied by cities and counties at the rate of 0.5 percent or 1.0 percent, subject to several exceptions. Elections are normally required prior to the imposition of or increase in the local sales tax.

Revenue from a countywide sales tax is apportioned among the county and cities, 50 percent in proportion to total, unit-wide property tax levies and 50 percent in proportion to urban and nonurban population. This distribution formula also is subject to several exceptions.

With the enactment of H.B. 2041 by the 1989 Legislature, the state and local sales tax bases are now in substantial conformity, with the exception of the sales taxes on residential utility services. Such services are exempt from the state sales tax but are not exempt from local taxes. Other areas of nonconformity regarding sales of farm machinery and business machinery and equipment have been eliminated.

As of October 1, 1991, 128 cities and 61 counties were imposing local sales taxes. Of the 128 cities, 41 imposed the tax at the 0.5 percent rate, and 87 imposed the tax at the 1.0 percent rate. Of the 61 counties, five imposed the 0.5 percent rate, 52 imposed the 1.0 percent rate, Jackson County imposed a 2.0 percent rate, Johnson County imposed a 0.6 percent rate, and Ford and Finney counties imposed a 0.75 percent rate.

Special Rate Provisions

Pursuant to the enactment of 1989 H.B. 2023, Jackson County was authorized to increase its sales tax from 1 percent to 2 percent, with the county's share of the additional 1 percent tax earmarked solely for the Banner Creek Reservoir Project. The additional 1 percent tax was implemented on July 1, 1989 and will sunset on July 1, 1994.

Wyandotte County is authorized to levy an additional 0.5 percent tax (for a total rate of 1.5 percent) if the additional amount is earmarked solely for financing a courthouse, jail, or law enforcement facility. The county has not used this additional authority, however, and the rate remains at 1.0 percent.

All counties were authorized to levy a 1/10 of 1 percent sales tax for stormwater improvements if the tax was imposed prior to the end of 1990. The stormwater management sales

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tax does not require an election, but is instead subject to a protest petition. Proponents of the tax, which was authorized by 1988 H.B. 2271, said that the only counties that would likely attempt to impose the tax would be Johnson, Wyandotte, and Leavenworth, since there had been efforts underway to develop a comprehensive flood control plan in the Kansas City metropolitan area. The Johnson County stormwater management sales tax became effective July 1, 1990. Leavenworth County approved a resolution on October 15, 1990 seeking to impose the tax on January 1, 1991, but a protest petition was successful in blocking implementation absent an election. The Attorney General informally opined that the tax still could have been implemented during 1991 (assuming voter approval in the election), since the resolution had passed in 1990, but the county commission on January 8 rescinded its attempt to impose the tax.

H.B. 2275, passed in 1991, enacted the Kansas and Missouri Metropolitan Culture District Compact. Each participating county must impose a sales tax at a rate not to exceed 0.25 percent. Johnson County (and Jackson County, Missouri) must participate for the Compact to be effective; other contiguous Kansas (and Missouri) counties also are eligible. An election must be held in each county to approve the tax. In addition, both legislatures must enact laws to effectuate the Compact.

Pursuant to 1990 S.B. 602 and 1991 S.B. 150, any Class B city (redefined as a city with a population of more than 1,000 but less than 2,000 located in a county with a population of more than 150,000 but less than 175,000) may impose an additional 0.5 percent or 1.0 percent sales tax (above the existing 1.0 percent authority) if the revenue is earmarked for flood control projects. An election to impose the additional tax would have to be held in 1990, 1991, or 1992, and the tax would expire upon the payment of all costs incurred in the financing of the flood control projects. Proponents said that this provision was designed to allow only the City of Rossville the option of imposing the new tax while leaving the local sales tax statutes uniform in their application to cities. Rossville currently imposes a 1.0 percent sales tax.

Special Distribution Provisions

K.S.A. 12-192 provides exceptions to the normal countywide apportionment formula for Riley, Geary, and Johnson counties. For that half of the tax distributed between the cities and county based on the share of population in unincorporated areas of the county and in each city, persons residing at Fort Riley are specifically excluded from the determination of Junction City's population. For Geary County, both the unincorporated county population and the city populations are adjusted to subtract persons residing on military reservations. An optional apportionment formula is provided for Johnson County in the event the county imposes a 1.0 percent sales tax.

Jefferson, Montgomery, Wyandotte, Riley, and Lyon counties also may impose a countywide tax with the entire amount earmarked solely for courthouse, jail, or law enforcement facility construction. Taxes earmarked for this purpose in these counties would expire upon the payment of all costs incurred in the financing of such facilities. Montgomery County's 1.0 percent tax was imposed for this purpose on January 1, 1988, and the tax sunset on July 30, 1990. Jefferson County, which has had a 1.0 percent tax in effect since 1983, has not attempted to change the distribution of its tax by reimposing it under this provision. Wyandotte County does not earmark any part of its current 1.0 percent sales tax for this purpose, nor has it attempted to use its additional 0.5 percent authority. Riley and Lyon counties were authorized to utilize this distribution formula pursuant to 1990 S.B. 602 and 1990 H.B. 3115, respectively. Riley County currently imposes a rate of 0.5 percent, and Lyon County has no countywide sales tax.

Although not authorized to exceed the normal 1.0 percent rate, Ford and Finney counties may impose sales taxes of 0.25 percent, pursuant to 1990 H.B. 2947, with the revenues pledged exclusively for system enhancement highway projects. Elections are required to be called and held as provided by the General Bond Law prior to imposition, and the taxes would expire upon payment of all costs incurred in the financing of the highway projects. Since Ford and Finney counties each previously imposed a sales tax of 0.5 percent, the highway project sales tax allows these counties to impose a unique combined rate of 0.75 percent as an alternative to the 1.0 percent rate. Both counties implemented the additional quarter percent rate on July 1, 1991.

Should the Kansas and Missouri Metropolitan Culture District Compact become effective, all moneys collected would be credited to the Metropolitan Culture District Retailers' Sales Tax Fund. The Metropolitan Culture Commission would have authority to allow revenues pooled from both states to be used for "cultural activities."

Local Sales Tax Revenue Bonds

Legislation enacted in 1987 and 1988 authorized cities and counties imposing local sales taxes to issue revenue bonds backed by the sales tax (or by the sales tax in combination with other revenue sources) to provide for public facilities and improvements which could otherwise be funded through the issuance of general obligation bonds.

The bonds were normally prohibited from being used for any facilities or improvements to be used for commercial or retail purposes, but an exception to the prohibition was provided for bonds issued for the payment of the cost of constructing or improving convention centers, exposition halls, and public auditoriums.

H.B. 2188, passed in 1991, allows cities and counties to issue general obligation bonds to pay for public facilities and improvements and to pledge local sales tax revenue to amortize the debt. The bonds are within a city's or county's debt limit, except for the City of Wichita.

S.B. 416, also passed in 1991, permits cities which have created municipal improvement districts to issue bonds backed by a pledge of all or part of revenue from a local option sales tax. Also authorized are bonds backed by a combination of local sales tax revenue and a property tax levy or income from revenue-producing improvements.

LOCAL SALES TAXES - COUNTY

<u>County (61)</u>	<u>Rate</u>	<u>Effective Date</u>
Allen	0.5%	November 1, 1982
Anderson	1.0	January 1, 1983
Barber	1.0	February 1, 1983
Barton	1.0	November 1, 1982
Brown	1.0	November 1, 1982
Chautauqua	1.0	February 1, 1983
Cherokee	1.0	November 1, 1982
Cheyenne	1.0	July 1, 1986
Clay	0.5	November 1, 1982
Crawford	1.0	November 1, 1983
Decatur	1.0	November 1, 1984
Dickinson	1.0	July 1, 1983
Edwards	1.0	November 1, 1983
Elk	1.0	November 1, 1982
Finney ⁷	0.75	July 1, 1991
Ford ⁷	0.75	July 1, 1991
Franklin	1.0	July 1, 1983
Geary ¹	1.0	October 1, 1978
Gove	1.0	November 1, 1984
Gray	1.0	February 1, 1983
Greeley	1.0	November 1, 1982
Harvey	1.0	July 1, 1986
Haskell	0.5	January 1, 1983
Jackson ²	2.0	July 1, 1989
Jefferson	1.0	May 1, 1983
Jewell	1.0	February 1, 1983
Johnson ^{3,4}	0.6	July 1, 1990
Kiowa	1.0	November 1, 1982
Labette	1.0	September 1, 1981
Lincoln	1.0	February 1, 1983
Logan	1.0	November 1, 1982
Marion	1.0	July 1, 1987
McPherson	1.0	July 1, 1982
Meade	1.0	November 1, 1984
Miami	1.0	July 1, 1983
Mitchell	1.0	November 1, 1982
Morris	1.0	November 1, 1982

<u>County (61)</u>	<u>Rate</u>	<u>Effective Date</u>
Nemaha	1.0%	November 1, 1982
Osage	1.0	November 1, 1982
Osborne	0.5	January 1, 1983
Ottawa	1.0	February 1, 1983
Pawnee	1.0	July 1, 1983
Pratt	1.0	July 1, 1982
Rawlins	1.0	February 1, 1983
Reno ⁵	1.0	July 1, 1986
Republic	1.0	November 1, 1982
Rice	1.0	November 1, 1982
Riley	0.5	February 1, 1983
Russell	1.0	April 1, 1988
Saline	1.0	November 1, 1982
Scott	1.0	May 1, 1982
Sedgwick	1.0	October 1, 1985
Seward ³	1.0	November 1, 1980
Sherman	1.0	February 1, 1983
Stafford	1.0	November 1, 1984
Stanton	1.0	November 1, 1984
Thomas	1.0	November 1, 1982
Wabaunsee	1.0	February 1, 1983
Washington ⁶	1.0	February 1, 1983
Wichita	1.0	November 1, 1982
Wyandotte ³	1.0	January 1, 1984

- 1) Rate of 0.5 percent was effective November 1, 1974.
- 2) Rate of 1.0 percent was effective November 1, 1982.
- 3) Rate of 0.5 percent was effective October 1, 1975.
- 4) Combined rate of 0.6 percent includes 0.5 percent county tax plus 0.1 percent for stormwater management.
- 5) Rate of 0.5 percent was effective November 1, 1977.
- 6) Scheduled to expire February 1, 1993.
- 7) Combined rate of 0.75 percent includes 0.5 percent county tax plus 0.25 percent which became effective July 1, 1991. Finney County had been at 0.5 percent since November 1, 1981, and Ford County had been at 0.5 percent since January 1, 1983.

Note: Currently, five counties impose the tax at the rate of 0.5 percent, one county imposes the tax at a rate of 0.6 percent, two counties impose the tax at the rate of 0.75 percent, 52 counties impose the tax at the rate of 1.0 percent, and one county imposes the tax at the rate of 2.0 percent. County tax may be in addition to a city sales tax. For information on city sales tax rates and combined local rates, see "Local Sales Taxes -- City."

LOCAL SALES TAXES – CITY

<u>City (128) (County Where Located)</u>	<u>Rate</u>	<u>Effective Date</u>
Abilene ¹ (Dickinson)	0.5%	May 1, 1983
Americus (Lyon)	0.5	April 1, 1987
Anthony (Harper)	0.5	November 1, 1984
Arkansas City ⁹ (Cowley)	1.0	April 1, 1985
Argonia (Sumner)	1.0	January 1, 1991
Arma ¹ (Crawford)	0.5	November 1, 1982
Atchison ⁹ (Atchison)	1.0	August 1, 1983
Auburn (Shawnee)	1.0	July 1, 1984
Augusta (Butler)	0.5	October 1, 1991
Baldwin ²⁴ (Douglas)	1.0	July 1, 1991
Basehor (Leavenworth)	0.5	July 1, 1982
Baxter Springs ^{1,14} (Cherokee)	1.0	July 1, 1985
Belle Plaine (Sumner)	1.0	October 1, 1989
Bonner Springs ^{1,18} (Wyandotte)	1.0	January 1, 1986
Caldwell ² (Sumner)	1.0	November 1, 1982
Caney ² (Montgomery)	1.0	November 1, 1982
Chanute ²¹ (Neosho)	1.0	November 1, 1987
Cherryvale ³ (Montgomery)	1.0	November 1, 1982
Chetopa ¹ (Laporte)	1.0	July 1, 1985
Clay Center ^{1,2} (Clay)	1.0	November 1, 1984
Coffeyville ² (Montgomery)	1.0	May 1, 1984
Columbus ^{1,14} (Cherokee)	1.0	April 1, 1987
Concordia ⁵ (Cloud)	1.0	February 1, 1983
Conway Springs (Sumner)	1.0	October 1, 1989
Cottonwood Falls (Chase)	1.0	January 1, 1991
Delphos ¹ (Ottawa)	1.0	November 1, 1984
DeSoto ^{1,14} (Johnson)	1.0	January 1, 1991
Dighton (Lane)	1.0	July 1, 1983
Dodge City ¹ (Ford)	0.5	December 1, 1981
Easton (Leavenworth)	1.0	July 1, 1985
Edgerton ^{1,14} (Johnson)	1.0	July 1, 1985
Edna ¹ (Laporte)	1.0	January 1, 1989
Edwardsville ¹ (Wyandotte)	1.0	January 1, 1986
Effingham (Atchison)	1.0	November 1, 1983
El Dorado (Butler)	1.0	October 1, 1989
Elkhart (Morton)	0.5	November 1, 1981
Ellis (Ellis)	1.0	November 1, 1983
Ellsworth (Ellsworth)	1.0	July 1, 1983
Elwood (Doniphan)	1.0	November 1, 1984
Emporia (Lyon)	0.5	September 1, 1984
Erie ⁷ (Neosho)	1.0	January 1, 1988
Eudora (Douglas)	0.5	November 1, 1982
Eureka (Greenwood)	1.0	January 1, 1991

<u>City (128) (County Where Located)</u>	<u>Rate</u>	<u>Effective Date</u>
Fairway ^{1,20} (Johnson)	1.0	July 1, 1986
Fort Scott (Bourbon)	1.0	January 1, 1984
Fredonia (Wilson)	1.0	January 1, 1986
Frontenac ¹ (Crawford)	0.5	November 1, 1982
Galena ^{1,17} (Cherokee)	1.0	July 1, 1984
Garden City ¹ (Finney)	0.5	February 1, 1983
Gardner ^{1,7} (Johnson)	1.0	January 1, 1989
Gas ¹ (Allen)	1.0	January 1, 1991
Girard ¹ (Crawford)	0.5	November 1, 1982
Glasco (Cloud)	1.0	July 1, 1983
Hays (Ellis)	0.5	November 1, 1982
Herington ¹ (Dickinson)	0.5	July 1, 1980
Hiawatha ¹ (Brown)	0.5	November 1, 1980
Hill City (Graham)	1.0	July 1, 1985
Hillsboro ¹ (Marion)	0.5	May 1, 1985
Horton ^{1,2} (Brown)	1.0	July 1, 1987
Hugoton (Stevens)	0.5	November 1, 1980
Humboldt ¹ (Allen)	0.5	January 1, 1982
Hutchinson ¹ (Reno)	0.5	July 1, 1986
Independence ³ (Montgomery)	1.0	April 1, 1986
Iola ^{1,23} (Allen)	1.0	January 1, 1990
Junction City ¹ (Geary)	1.0	November 1, 1982
Kanopolis (Ellsworth)	1.0	July 1, 1985
Kansas City ^{1,2} (Wyandotte)	1.0	January 1, 1984
LaCygne (Linn)	1.0	October 1, 1988
Lakin (Kearny)	1.0	July 1, 1983
Lansing ¹⁴ (Leavenworth)	1.0	January 1, 1989
Lawrence ⁴ (Douglas)	1.0	October 1, 1990
Leavenworth ¹⁹ (Leavenworth)	1.0	March 1, 1985
Leawood ^{1,6} (Johnson)	1.0	January 1, 1984
Lenexa ^{1,10} (Johnson)	1.0	February 1, 1984
Lindsborg ¹ (McPherson)	0.5	July 1, 1991
Longford ¹ (Clay)	1.0	January 1, 1989
Louisburg ¹ (Miami)	0.5	July 1, 1982
Manhattan ^{1,4} (Riley & Pottawatomie)	1.0	November 1, 1982
Mayfield (Sumner)	0.5	November 1, 1982
Medicine Lodge ¹ (Barber)	0.5	July 1, 1991
Merriam ^{1,11} (Johnson)	1.0	February 1, 1984
Miltonvale (Cloud)	1.0	July 1, 1987
Mission ^{1,8} (Johnson)	1.0	July 1, 1985
Moran ¹ (Allen)	0.5	July 1, 1984
Neodesha ² (Wilson)	1.0	February 1, 1983

City (128) (County Where Located)	Rate	Effective Date
Ogden ^{1,2} (Riley)	1.0	November 1, 1982
Olathe ^{1,12} (Johnson)	1.0	February 1, 1984
Onaga (Pottawatomie)	1.0	November 1, 1982
Osawatomie ¹ (Miami)	0.5	July 1, 1981
Ottawa ¹ (Franklin)	0.5	February 1, 1979
Overland Park ^{1,13} (Johnson)	1.0	February 1, 1984
Oxford (Sumner)	1.0	November 1, 1984
Paola ¹ (Miami)	0.5	July 1, 1981
Perry ¹ (Jefferson)	0.5	July 1, 1981
Pittsburg ¹ (Crawford)	0.5	February 1, 1981
Plainville (Rooks)	0.5	February 1, 1985
Pomona ¹ (Franklin)	0.5	July 1, 1981
Prairie Village ^{1,9} (Johnson)	1.0	February 1, 1984
Roeland Park ^{1,14} (Johnson)	1.0	March 1, 1984
Rossville (Shawnee)	1.0	October 1, 1986
St. Marys ⁷ (Pottawatomie)	1.0	November 1, 1984
Sabetha ¹ (Nemaha)	0.5	July 1, 1991
Salina ¹ (Saline)	0.5	January 1, 1991
Satanta ¹ (Haskell)	0.5	January 1, 1987
Scammon ¹ (Cherokee)	1.0	April 1, 1988
Sedan ¹ (Chautauqua)	0.5	November 1, 1981
Shawnee ^{1,2} (Johnson)	1.0	July 1, 1985
Spivey (Kingman)	0.5	January 1, 1979
Spring Hill ^{1,14} (Miami & Johnson)	1.0	February 1, 1984
Strong City (Chase)	1.0	January 1, 1990
Sublette ¹ (Haskell)	0.5	January 1, 1983
Syracuse (Hamilton)	1.0	June 1, 1984
Tonganoxie ²² (Leavenworth)	1.0	July 1, 1989
Topeka ⁴ (Shawnee)	1.0	November 1, 1982
Toronto (Woodson)	0.5	November 1, 1982
Ulysses (Grant)	1.0	November 1, 1983
WaKeeney (Trego)	1.0	February 1, 1983
Wakefield ^{1,2} (Clay)	1.0	November 1, 1982
Wamego ⁷ (Pottawatomie)	1.0	September 1, 1983
Weir ¹ (Cherokee)	1.0	November 1, 1984
Wellington ⁸ (Sumner)	1.0	July 1, 1983
Westmoreland (Pottawatomie)	0.5	February 1, 1983
Westwood ^{1,15} (Johnson)	1.0	February 1, 1984
Westwood Hills ^{1,16} (Johnson)	1.0	February 1, 1984
Williamsburg ¹ (Franklin)	0.5	July 1, 1982
Wilson (Ellsworth)	1.0	September 1, 1983
Winfield ¹⁸ (Cowley)	1.0	November 1, 1984
Yates Center ⁷ (Woodson)	1.0	January 1, 1986

Footnotes:

- 1 City sales tax is in addition to the county sales tax; see "Local Sales Taxes -- County."
- 2 Rate of 0.5% had been effective November 1, 1980.
- 3 Rate of 0.5% had been effective February 1, 1981.
- 4 Rate of 0.5% had been effective July 1, 1971.
- 5 Rate of 0.5% had been effective September 1, 1981.
- 6 Rate of 0.5% had been effective January 1, 1979.
- 7 Rate of 0.5% had been effective November 1, 1982.
- 8 Rate of 0.5% had been effective February 1, 1979.
- 9 Rate of 0.5% had been effective October 1, 1978.
- 10 Rate of 0.5% had been effective February 1, 1980.
- 11 Rate of 0.5% had been effective July 1, 1979.
- 12 Rate of 0.5% had been effective June 1, 1980.
- 13 Rate of 0.5% had been effective January 1, 1978.
- 14 Rate of 0.5% had been effective July 1, 1982.
- 15 Rate of 0.5% had been effective July 1, 1981.
- 16 Rate of 0.5% had been effective July 1, 1980.
- 17 Rate of 0.5% had been effective February 1, 1977.
- 18 Rate of 0.5% had been effective October 1, 1981.
- 19 Rate of 0.5% had been effective July 1, 1977.
- 20 Rate of 0.5% had been effective September 1, 1983.
- 21 Rate of 0.5% had been effective October 1, 1979.
- 22 Rate of 0.5% had been effective November 1, 1984.
- 23 Rate of 0.5% had been effective November 1, 1981.
- 24 Rate of 0.5% had been effective January 1, 1981.

Exhibit: Forty-one cities impose the tax at the rate of 0.5%, and 87 cities impose the tax at the rate of 1.0%. Combined city and county sales tax rates exceed 1.0% in the following cities and Jackson County:

1.25% Rate (2 cities)

- Garden City (0.5) in Finney County (0.75)
- Dodge City (0.5) in Ford County (0.75)

1.5% Rate (28 cities)

- Gas (1.0) and Iola (1.0) in Allen County (0.5)
- Medicine Lodge (0.5) in Barber County (1.0)
- Hiawatha (0.5) in Brown County (1.0)
- Sedan (0.5) in Chautauqua County (1.0)
- Clay Center (1.0), Longford (1.0), and Wakefield (1.0) in Clay County (0.5)
- Arma (0.5), Frontenac (0.5), Girard (0.5), and Pittsburg (0.5) in Crawford County (1.0)
- Abilene (0.5) and Herington (0.5) in Dickinson County (1.0)
- Ottawa (0.5), Pomona (0.5), and Williamsburg (0.5) in Franklin County (1.0)
- Perry (0.5) in Jefferson County (1.0)
- Hillsboro (0.5) in Marion County (1.0)
- Lindsborg (0.5) in McPherson County (1.0)
- Louisburg (0.5), Osawatomie (0.5), and Paola (0.5) in Miami County (1.0)
- Sabetha (0.5) in Nemaha County (1.0)
- Hutchinson (0.5) in Reno County (1.0)
- Manhattan (part) (1.0) and Ogden (1.0) in Riley County (0.5)
- Salina (0.5) in Saline County (1.0)

1.6% Rate (16 cities)

- DeSoto (1.0), Edgerton (1.0), Fairway (1.0), Gardner (1.0), Leawood (1.0), Lenexa (1.0), Merriam (1.0), Mission (1.0), Olathe (1.0), Overland Park (1.0), Prairie Village (1.0), Roeland Park (1.0), Shawnee (1.0), Spring Hill (part) (1.0), Westwood (1.0), and Westwood Hills (1.0) in Johnson County (0.6)

2% Rate (14 cities and 1 county)

- Horton (1.0) in Brown County (1.0)
- Baxter Springs (1.0), Columbus (1.0), Galena (1.0), Scammon (1.0), and Weir (1.0) in Cherokee County (1.0)
- Junction City (1.0) in Geary County (1.0)
- Chetopa (1.0) and Edna (1.0) in Labette County (1.0)
- Spring Hill (part) (1.0) in Miami County (1.0)
- Delphos (1.0) in Ottawa County (1.0)
- Bonner Springs (1.0), Edwardsville (1.0), and Kansas City (1.0) in Wyandotte County (1.0)
- Jackson County (2.0). (No cities in Jackson County currently impose a local sales tax.)

Jean

I want to introduce this as a committee bill redefines value of mortgage regis tax for multistate

HOLBROOK, HEAVEN & FAY, P.A.

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THOMAS M. SUTHERLAND**
THOMAS S. BUSCH**
TIMOTHY P. ORRICK
STEVEN M. GOE
TINA A. SMITH**
KURT S. BRACK**

February 10, 1992

*ADMITTED IN KANSAS, MISSOURI AND DISTRICT OF COLUMBIA
**ADMITTED IN KANSAS AND MISSOURI
ALL OTHERS KANSAS ONLY

Real confusion between countries!

Bob Ullmann

Representative Eugene P. Amos
Statehouse, 174W
Topeka, Kansas 66612

RE: K.S.A. 79-3105 and 3106

Dear Representative Amos:

As counsel to Sara F. Ullmann, Register of Deeds of Johnson County, Kansas, I have been asked to request your assistance in the introduction of proposed amendments to K.S.A. 79-3105 and 3106, dealing with registration tax in multi-county and multi-state mortgage transactions. Mrs. Ullmann and I have worked on the proposed amendments for some time, and hope that they will simplify the current statutes.

Please contact me at your earliest convenience if you are willing to assist in sponsoring this proposed legislation. As always, thank you very much for your assistance and excellent representation. Best personal regards

Very truly yours,

HOLBROOK, HEAVEN & FAY, P.A.

Lewis A. Heaven, Jr.
By: Lewis A. Heaven, Jr.

LAH:jap
cc: Sara F. Ullmann

I'll recognize you at concluding hearing

House Taxation
Attachment 17
02-12-92

79-3105. Property in two or more counties; apportionment. When a mortgage covers property situated in two or more counties, the registration fee herein provided for shall be paid to the register of deeds and county treasurer as hereinbefore provided, of the county where it is first presented for record, and the county treasurer so receiving such fee shall apportion the same among the counties in which the real property is situated, ~~in proportion to its assessed valuation,~~ based upon the respective county appraised valuations, and promptly pay over such proportionate amounts to the respective county treasurers. Should any contention arise as to the division and distribution of such registration fees, the same shall be referred to the state director of property valuation, who is hereby authorized and directed to decide the same, which decisions shall be final.

79-3106. Property located partly within and partly without state. Where the real property covered by a mortgage presented for registration is located partly within and partly without this state, the register of deeds shall ~~determine the amount of the indebtedness to be used as the basis for the registration fee to be collected, by taking the relative assessed valuation of the property located within and without this state.~~ Any holder of such mortgage ~~deeming himself or herself aggrieved by the determination of the register of deeds may apply to the state and the determination of such director shall be final.~~ require an affidavit setting forth the fair market or appraised values of such property. The registration fee collected shall be calculated by applying the relative values of the real property located within and without this state to the indebtedness secured by the mortgage. Provided, however, that in the event the real property within this state is situated in more than one county, apportionment of the registration fee among counties shall be governed by K.S.A. 79-3105.

Don.
Prepare
as amendment →

but
exclude
the
value
if
of any
additional
collateral
standing as
security
for the
indebtedness
loan.