

HOUSE COMMITTEE ON TAXATION

1992

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HOUSE COMMITTEE ON TAXATION

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<u>BILL NUMBER</u>	<u>SUBJECT</u>	<u>DATE OF HEARING</u>	<u>DATE OF DISCUSSION/ ACTION</u>
SB 8	Calendar for appeals of real property valuations	1-29, 2-20, 2-25, 26-92	Passed as amended 2-28-92
SB 9	Calculation of motor vehicle tax	3-24-92	Passed as amended 4-7-92
SB 58	Retailers' sales tax; reports to cities and counties		No action taken
Sub. SB 94	Voluntary payment of service charges and payments in lieu of taxes		No action taken
SB 167	Tax abatement or credit for destroyed residential property		No action taken
SB 212	Transient guest tax return due dates	1-30-92	Passed as amended 2-7-92
SB 213	Retailers' duties under sales tax act	1-30-92	Passed as amended 2-7-92
SB 215	Withholding and estimated tax computation; responsibility for payment	1-30-92	Passed as amended 4-29-92
SB 216	Severance tax; definition of terms; refund claims	1-30-92	Passed as amended 2-7-92
SB 221	Unlawful to possess untaxed motor-vehicle and special fuels		No action taken
SB 305	Coin-operated devices; fees; exemption from sales tax	1-22-92	No action taken
SB 319	Income tax; extensions of time for certain military personnel		No action taken

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SB 339	Interest rate imposed on delinquent property tax		Passed as amended 3-17-92
SB 515	Real Estate Property Appraisals Act	2-28-92	Passed 2-28-92
SB 549	International fuel tax agreement clearing fund	3-30-92	Passed 3-30-92
SB 551	Motor-fuel tax, special fuel tax	3-30-92	Passed 3-30-92
SB 568	Residential property used for in-home day care purposes classified as residential property		Passed 4-1-92
SB 576	Payment of taxes by credit card allowed	3-25-92	Reported adversely 3-30-92
SB 577	Distribution of moneys received from royalties from the taking of sand	3-30-92	Passed 3-30-92
SB 578	Disclosure of tax information	3-30-92	Passed as amended 4-1-92
SB 579	Appointment of county appraisers; terms abolished	3-30-92	Passed 4-1-92
SB 580	Property tax; change of value notice; maintenance of valuation listings		No action taken
SB 581	Real estate sales validation questionnaires open to public inspection		No action taken
SB 582	County boards of equalization; appointment of panels to assume duties of	3-31-92	Passed as amended 4-1-92
SB 583	Employees of county appraisers; education requirements	3-31-92	Passed as amended 4-1-92
SB 598	Real estate sales validation questionnaires; not required, when	4-2-92	Passed as amended 4-1-92

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SB 599	Basis for computation of mortgage registration fees		No action taken
SB 602	Electronic filing of individual income tax returns	3-31-92	Passed 4-1-92
SB 629	Property tax exemption for airports	4-6-92	Passed 4-6-92
SB 657	Homestead refunds	3-25-92	Passed as amended 3-27-92
SB 683	Local option sales taxes	3-26-92	Passed 4-7-92
SB 723	Local option sales taxes	3-26-92	Passed as amended 4-7-92
SCR 1605	Urging KDOT to temporarily discontinue construction or reconstruction on U.S. Highway 75		No action taken
SCR 1630	Constitutional amendment classifying property for taxation purposes		No action taken
HB 2032	Kansas Silver Haired Legislature income tax donations checkoff		No action taken
HB 2033	Income tax credit for in-home care of disabled persons		No action taken
HB 2034	Income tax credit for practice by physicians, physicians' assistants or nurse practitioners in medically under-served areas		No action taken
HB 2072	Exclusion of coin-operated car washing services from sales taxation		No action taken
HB 2112	Sales tax refund for utility services		Passed as amended 3-9-92
HB 2113	Sub. for HB 2113 by Committee on Taxation: state sales tax additions, increases for property tax relief purposes		No action taken

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HB 2118	Requiring election for city or county to issue general obligation, general improvement or special obligation bonds		No action taken
HB 2125	Property tax exemption for low producing oil properties	2-18, 19-92 3-17-92	Passed as amended 3-20-92
HB 2164	Exempt sales of motor fuels on Indian reservations		No action taken
HB 2181	Local government finance & tax on income and business privilege, increase in sales and compensating use tax rate		No action taken
HB 2242	Kansas estate tax act	1-28-92	No action taken
HB 2245	Waiver of interest and penalty on taxes levied on property owned by Liberal		Reported adversely 2-7-92
HB 2247	Municipalities, contracts for payments in lieu of taxes		No action taken
HB 2265	Property tax prohibited; sales tax on services and exemptions removed		No action taken
HB 2276	Property tax deferral program for certain persons		No action taken
HB 2316	Listing of travel trailers for tangible personal property taxation		No action taken
HB 2324	Exclusion of Kansas national guard compensation from income taxation		No action taken
HB 2341	Property tax exemption for certain city owned airport properties		Reported adversely 2-7-92
HB 2343	City-wide individual and corporation income tax surtax		No action taken
HB 2344	Payment of local compensating use taxes on vehicles		No action taken

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HB 2345	Dismissal of county appraiser not reviewable by director of property valuation	No action taken
HB 2346	School district income tax	No action taken
HB 2368	Increasing benefits under homestead property tax refund act	No action taken
HB 2400	State payments for property valuation maintenance costs reduced	No action taken
HB 2403	Property taxation; poverty affidavits	No action taken
HB 2429	Special fuels tax law, exempting certain school buses from definition of motor vehicle	No action taken
HB 2451	Property taxation, valuation of travel trailers	No action taken
HB 2453	Sales tax remittance requirements	No action taken
HB 2543	Aggregate levy limit exemption for intangibles tax revenue loss	No action taken
HB 2544	Limiting authority of cities and counties to grant exemptions from property taxation	No action taken
HB 2545	IRB property tax exemptions limited	No action taken
HB 2546	School district gross earnings tax on money, notes and other evidence of debt	No action taken
HB 2549	City sales tax for crime prevention	No action taken
HB 2580	Filing of sales verification form upon transfer of real estate	No action taken
HB 2583	Excise tax on sale of sports and recreational items	No action taken
HB 2584	Imposing an income tax surtax	No action taken



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HB 2585	City retailers' sales tax; class C cities established and rate increase authorized thereof		No action taken
HB 2586	Excise tax on merchants' and manufacturers' inventories		No action taken
HB 2592	Alternative minimum tax on corporations		No action taken
HB 2593	Luxury item excise tax imposed		No action taken
HB 2615	Drug tax disposition of revenue		No action taken
HB 2616	Property tax exemption for oil and gas leases	2-18-92	Reported adversely 2-18-92
HB 2621	Inheritance tax; abatement of interest	1-28-92	Passed as amended 2-7-92
HB 2642	Sedgwick County; creation of special assessment benefit districts by cities		No action taken
HB 2660	Determination of fair market value of income producing property		No action taken
HB 2696	Child day care assistance income tax credit	2-13-92	Passed as amended 2-18-92
HB 2698	Income tax credit for dependent care services	2-13-92	No action taken
HB 2731	Saving and loan association loss deduction election	2-19-92	Passed as amended 2-27-92
HB 2732	Due date for payment of tire tax	2-19-92	Passed to consent calendar 2-19-92
HB 2733	Conduct of hearings relation to class of property assessment changes	2-4-92	Passed 2-20-92

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HB 2734	Registration of non-resident contractors for taxation purposes	2-19-92	Passed to consent calendar 2-19-92
HB 2735	State taxing jurisdiction on Indian reservations relinquished		No action taken
HB 2736	Property tax exemption for land contiguous to dams and reservoirs	2-19-92	Reported adversely 3-2-92
HB 2738	Accessibility of real estate sales validation questionnaire information	2-5-92	Passed as amended 2-27-92
HB 2741	Gross earnings tax upon money, notes and other evidence of debt	2-26-92	No action taken
HB 2768	Property valuation to be utilized as basis of property taxation for certain tax years	2-6-92	No action taken
HB 2774	Sales tax; requiring certifications of selling price on certain isolated or occasional sales	2-11-92	No action taken
HB 2775	Interest rate on delinquent taxes		Amended into SB 339 3-16-92
HB 2776	Authorizing imposition of countywide retailers' sales taxes to finance rural highway expenditures in Pottawatomie County		No action taken
HB 2779	Authority to impose local sales taxes to fund local health care services	2-12-92	Passed as amended 2-18-92
HB 2785	Maximum homestead property tax refund increased	2-25-92	No action taken
HB 2789	Recovery of costs of appraised valuation appeals		No action taken
HB 2790	Property tax valuation appeals; duties of appraisers	2-4-92	No action taken
HB 2804	Hearings before director of taxation; time to request	2-4-92	Passed 2-20-92

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HB 2811	Reasons to change property valuation	2-6-92	Passed as amended 2-20-92
HB 2812	Director of Property Valuation authority to withhold reappraisal maintenance funds from non-compliance counties; when	2-6-92	Passed as amended 2-20-92
HB 2813	Appraiser qualifications	2-6-92	No action taken
HB 2814	Recording deeds	2-5-92	Reported adversely 2-27-92
HB 2815	Property tax hearing and appeals	2-4-92	No action taken
HB 2816	Assessment-sales ratio studies, dates of publishing and determination	2-5, 27-92	Passed as amended 2-28-92
HB 2817	Contents of property tax statements		No action taken
HB 2818	Real estate sales validation questionnaires deemed to be open to the public	2-5-92	No action taken
HB 2819	Proposed property tax notice forms required	2-4-92	No action taken
HB 2820	Performance audits of property classes, when	2-6-92	Reported adversely 2-20-92
HB 2821	Dates of payment of property taxes	2-4, 20-92	Reported adversely 3-2-92
HB 2825	Abatement of property taxes on destroyed residential property		No action taken
HB 2834	State Board of Tax Appeals procedures	2-13-92	No action taken
HB 2845	School district property tax levies not affected by economic development property tax exemptions granted by cities or counties	3-18, 19, 20-92	Passed as amended 3-30-92

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HB 2850	Uniform application of transient guest tax	2-24-92	Reported adversely 2-27-92
HB 2852	Residential property used for day care home cclassified as residential property	2-25-92	Passed 3-9-92
HB 2866	Vehicle taxes	2-11-92	Amended in SB 9 4-7-92
HB 2874	Interest rate on certain delinquent taxes	2-27-92	Amended in SB 339
HB 2891	Statewide property tax to finance school districts	3-3, 4, 6-92	Amended in HB 2892
HB 2892	School District Finance Act	3-3, 4, 5-92	Passed as amended 3-6-92
HB 2901	Rates of local sales taxes		No action taken
HB 2926	Reporting of intangibles income on state income tax form		Amended in SB 578 4-1-92
HB 2930	Payment plan for personal property taxes		No action taken
HB 2935	Establishing real estate appraiser pool		No action taken
HB 2938	Income tax credit for equipment used to make products from post-consumer wastes	2-27-92	Passed as amended 3-2-92
HB 2943	Excise tax on merchants inventories		No action taken
HB 2944	Determination of fair market value of income producing property	3-2-92	No action taken
HB 2946	School district wealth includes industrial revenue bond property	3-18-92	No action taken
HB 2947	Exempting property used predominantly for museum purposes from taxation		No action taken

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HB 2950	Interest rate for delinquent taxes		No action taken
HB 2968	Original construction sales tax exemption limitation removed		No action taken
HB 2974	Sales tax omcrease' exemption for food		No action taken
HB 2996	Taxation of motor vehicle		No action taken
HB 2997	Apportionment of assessed valuation of electric generation facilities		No action taken
HB 2999	Providing revenue for school finance		No action taken
HB 3006	Real estate sold for taxes; use for affordable housing or economic or community development purposes		No action taken
HB 3024	Property tax deferral program for elderly	2-25-92	No action taken
HB 3029	Sales tax imposed on printed advertisements		No action taken
HB 3037	Registration and regulation of personal property tax rendition form preparers	3-23, 24-92	Passed as amended 3-27-92
HB 3048	Tax on manufacture of tobacco to fund programs for prevention of tobacco-related diseases and pay cost of medical care and health services attributable to use of tobacco		No action taken
HB 3050	Mortgage registration fees in multi-county and multi-state circumstances	3-2-92	Passed as amended 3-2-92
HB 3080	Publication of delinquent tax notices	3-25-92	Passed as amended 3-26-92
HB 3094	Income tax; amounts paid to satisfy claims for internment of persons of Japanese ancestry		No action taken

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HB 3110	Taxation, exemption provided for property of school district interlocal cooperatives	3-19-92	Passed as amended 3-19-92
HB 3181	Severance tax on gas	3-23-92	Passed 4-1-92
HB 3195	Limitation on bonded indebtedness of counties		Passed 3-31-92
HCR 5017	Property classification; proposed amendment to state constitution relating to taxation of property		No action taken
HCR 5020	Constitutional amendment imposing aggregate limitations upon levy of taxes and expenditures by the state and its taxing subdivisions		No action taken
HCR 5025	Property classification; proposed amendment to state constitution relating to taxation of property		No action taken
HCR 5029	Constitutional amendment authorizing sales tax levy for creation of the Kansas Trust Fund		No action taken
HCR 5061	Constitutional amendment relating to the taxation of property		No action taken