

SENATE ASSESSMENT AND TAXATION COMMITTEE

1992 - MEMBERS

Chairperson.....Senator Dan Thiessen
Vice Chairperson.....Senator Audrey Langworthy
Ranking Minority Member.....Senator Phil Martin

Members:

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Senator Gerald Karr
Senator Fred Kerr
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Senator Don Montgomery
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Staff:

Don Hayward, Assistant Revisor
Bill Edds, Assistant Revisor
Tom Severn, Research Department
Chris Courtwright, Research Department
Marion Anzek, Committee Secretary

SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

1992

<u>BILL NUMBER</u>		<u>DATE OF HEARING & DISCUSSION</u>	<u>DATE OF ACTION</u>
SB 10	- Income tax exclusion for gross up and foreign dividends removed. RE: Prop. 6 Rereferred from 1991		Died in Committee
SB 41	- Eliminate certain exemptions and tax on certain services. Held from 1991		Died in Committee
SB 42	- Disposition of monies, Retailers and Compensation Tax. Held from 1991		1-22-92 BNP
SB 43	- Military retirement pay exempt from income tax. Rereferred from 1991		Died in Committee
SB 127	- Taxation exempting certain oil properties. Held from 1991		Died in Committee
SB 154	- Time of payment by certain elderly individuals. Held from 1991		1-22-92 BNP
SB 161	- Homestead Property Tax Refund and definition of a claimant. Held from 1991	1-22-92	Died in Committee
SB 165	- Kansas Community Assistance Program Act. Rereferred from 1991		Died in Committee
SB 176	- Valuation of Property exempt from taxation. Held from 1991	1-22-92	Died in Committee
SB 187	- Motor Vehicle Fees and Special Treasurer Fund Abolished. Held from 1991	1-22-92	Died in Committee
SB 188	- Kansas Estate Tax Act. Held from 1991	1-22-92	Died in Committee
SB 190	- Income Tax Credit for Earned Income. Held from 1991	1-22-92	Died in Committee
SB 192	- Property Tax Refunds for Certain Low Income. Rereferred from 1991		Died in Committee
SB 201	- Alternative minimum tax on Corporations. Held from 1991	1-22-92	Died in Committee
SB 202	- Sales Tax Exemption for Food. Held from 1991	1-22-92	Died in Committee
SB 222	- Waiver of Interest and Penalty on Taxes levied on Property Tax. Held from 1991	1-22-92	1-22-92 BNP
SB 223	- No Fund Warrant Authority for Liberal to pay property tax. Held from 1991	1-22-92	1-22-92 BNP
SB 230	- Property tax exemption for certain city owned airport properties. Held from 1991	1-22-92	1-22-92 BNP
SB 320	- Property tax levies approved by elected governing bodies. Held from 1991	1-22-92	1-22-92 BNP
SB 390	- Property tax roll delivery date. Held from 1991	1-22-92	1-22-92 BNP
SB 394	- Tax refunds to racing licenses for tax imposed on wagering on horse races. Held from 1991		Died in Committee
SB 414	- Property Tax vacant lot valuation. Held from 1991 Rereferred to committee 3-30-92	3-03-92	3-3-92 Referred to Ways and Means Comm. Died in Committee
SB 460	- Individual income and sales tax rates increased sales tax imposed upon services. Held from 1991	1-22-92	Died in Committee

<u>BILL NUMBER</u>	<u>DATE OF HEARING & DISCUSSION</u>	<u>DATE OF ACTION</u>
SB 488 - Rate of interest on delinquent taxes. Held from 1991	3-09-92	3-9-92 Referred to Ways and Means Comm. Died in Committee.
SB 500 - Taxation of certain motor vehicles.	1-30-92	3-09-92 BP
SB 501 - Exempts elderly service levy from tax lid.	2-12-92	Died in Committee
SB 503 - Taxation of certain motor vehicles-amend 79-5105 and 5106.	2-04-92	Died in Committee
SB 524 - Power of Airport Authorities	2-06-92	3-09-92 Referred to Ways and Means Comm. Died in Committee
SB 599 - Motor fuels, exempt sales. Rereferred to committee 3-27-92	2-11-92	2-11-92 Referred to Ways and Means Comm. Died in Committee
SB 560 - Require collection of taxes on Indian Reservations. Rereferred to committee 3-27-92	2-11-92 3-09-92	3-09-92 Referred to Ways and Means Comm. Died in Committee
SB 566 - Valuation of Commercial real property for taxation purposes.	2-13-92	Died in Committee
SB 568 - Real property used for day care home purposes classified as residential.	2-17-92	3-09-92 BP
SB 576 - Payment of taxes by credit card.	2-17-92	2-17-92 BP
SB 577 - Distribution of moneys received from royalties from the taking of sand.	2-18-92	2-18-92 BP
SB 578 - Disclosure of tax information	2-18-92	3-06-92 BP
SB 579 - Appointment of County Appraisers, terms abolished.	2-19-92	3-06-92 BPAA
SB 580 - Property tax change of valuation notice; maintenance of valuation listings.	2-19-92	3-09-92 BPAA
SB 581 - Real estate sales validation questionnaires open to public inspection.	2-19-92	3-09-92 BPAA
SB 582 - County Boards of Equalization appointment panels to assume duties.	2-20-92	3-09-92 BPAA
SB 583 - Employees of County Appraisers, education requirements.	2-20-92	3-09-92 BPAA
SB 590 - Protests of payment of property taxes.	2-20-92	3-09-92 Hold Died in Committee
SB 591 - Tax lid exemption for certain public safety expenses.	2-24-92	Died in Committee
SB 598 - Real Estate sales, validation on questionnaires.	2-24-92	3-09-92 BPAA
SB 599 - Basis for computation of mortgage.	2-25-92	3-09-92 BPAA
SB 601 - Set off of delinquent taxes owed to other states.	2-25-92	3-06-92 BP
SB 602 - Electronic filing of individual income tax return.	2-25-92	3-06-92 BP
SB 618 - School district property tax levies not affected by economic development property tax exemptions granted by cities and counties.	3-04-92	3-09-92 Referred to Ways and Means Comm. Died in Committee
SB 629 - Property Tax Exemption for Airports.	3-05-92	3-06-92 BPAA

<u>BILL NUMBER</u>	<u>DATE OF HEARING & DISCUSSION</u>	<u>DATE OF AC.</u>
SB 630 - Registration tax on motor vehicles.	3-03-92	Died in Committee
SB 635 - Relief for retailer selling vehicle fuels in competition with retailers selling untaxed fuels.	3-02-92	Died in Committee
SB 640 - Sales tax exemption for purchases by nonprofit health improvement agencies.	2-26-92 3-09-92	Died in Committee
SB 645 - Determination of fair market value of income producing property.	2-26-92	3-09-92 Hold Died in Committee
SB 646 - Property tax deferral program for elderly.	2-27-92	Died in Committee
SB 654 - Fair market value defined for property tax purposes.	3-02-92	Died in Committee
SB 656 - Retailers sales tax exemption for nonprofit corporations organized for improvement of health.	3-05-92 3-09-92	Died in Committee
SB 657 - Assignment of homestead property tax refunds to counties in lieu of payment of taxes.	3-02-92	3-02-92 BP
SB 683 - Rate of local retailers sales taxes, increments of 1/4% authorized.	2-27-92	3-09-92 BP
SB 684 - Sales tax exemption of purchases by public T.V. and radio stations.	3-06-92	4-03-92 BP
SB 721 - Local assessment of certain radio common carrier by property taxation purposes.	3-06-92	4-03-92 BP
SB 723 - Local sales taxes, rate increase for development by certain cities.	3-04-92	3-06-92 BP
SB 761 - Severance tax credits.		Died in Committee
SB 784 - Tax compact with Sac and Fox Nation.	4-09-92	Died in Committee
SB 785 - Tax compact with Kickapoo Nation.	4-09-92	Died in Committee
SB 786 - Tax compact with Prairie Band of Potawatomi Indians.	4-09-92	Died in Committee
SB 787 - Tax compact with Iowa Tribe of KS Nebraska.	4-09-92	Died in Committee
SB 807 - Property tax payment due date extension for desert storm and desert shield participants.		Died in Committee.
SCR1606 - Constitutional amendment classifying property for taxation purposes.	1-22-92	1-22-92 BNP
SCR1630 - Amend Section 1 Article 11, taxation of property.	3-20-92	3-26-92 BP
SCR1635 - Constitutional amendment classifying property for taxation purposes.	4-01-92	Died in Committee
SCR1636 - Constitutional amendment classifying property for taxation purposes; County option on assessment rates.	4-01-92	Died in Committee
SCR1640 - Constitutional amendment classifying property for taxation purposes, aggregate limitations.	4-01-92	4-09-92 Senate withdrew from committee and sent to G.O.
HB 2111 - Date of certain taxes required to submit to State, subject to privilege tax. Held from 1991	3-17-92	3-18-92 BPAA
HB 2112 - Sales tax refund for utility services.	3-19-92	5-02-92 BP
HB 2183 - Provide individual State income tax check off for support of amateur sports programs. Held from 1991.	1-28-92	3-17-92 Referred to interim study.
HB 2303 - Determination of fair market value for property tax purposes. Held from 1991		Died in Committee

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HB 2381	- Cancellation of certain personal property. Rereferred 2-18-92	1-29-92 2-24-92 2-11-92 2-25-92 3-06-92	2-11-92 BPAA 3-06-92 BPAA
HB 2399	- Provide Income Tax Refund on Donation check-off for KS Kids Program.	1-28-92 3-17-92	3-17-92 Referred to interim study.
HB 2621	- Inheritance tax; abatement of interest.	2-27-92	3-27-92 Hold Died in Committee
HB 2637	- Tax collection moratorium on certain sales.	3-18-92	Died in Committee
HB 2696	- Child day care assistance income tax credit.	3-18-92	3-27-92 BP
HB 2731	- Savings and Loan Association loss deduction election.		Died in Committee
HB 2732	- Due date for payment of tire tax.	3-19-92	3-19-92 BP to consen- calendar.
HB 2733	- Conduct of hearings relation to class of prop- erty assessment changes.	3-19-92	3-19-92 BP to consen- calendar.
HB 2734	- Registration of nonresident contractors taxation purposes.	3-19-92	3-19-92 BPAA
HB 2738	- Accessibility of real estate sales.	3-20-92	3-27-92 BPAA
HB 2779	- Authority to impose local sales taxes to fund local health care services.	3-26-92	4-03-92 BPAA
HB 2804	- Hearings before Director of Taxation; time to request.	3-20-92	3-20-92 BP
HB 2811	- Change in value of real property for taxation purposes, when.	3-16-92	3-18-92 BPAA
HB 2812	- Authority for Director of Property Valuation to withhold county entitlements, when.	3-16-92 3-18-92	3-19-92 BPAA
HB 2816	- Kansas real estate ratio study act.	3-16-92	4-03-92 BP
HB 2835	- School Districts bonded debt, school district capital improvements fund.		Died in Committee
HB 2852	- Residential property used for day care home purposes, classified as residential property.	3-17-92	Died in Committee
HB 2892	- School District Finance Act.	3-23-92 3-24-92 3-25-92 3-26-92 3-31-92	4-01-92 BPAA without recommendation.
HB 2938	- Income tax credit for equipment used to make products from post consumer wastes.	3-30-92 4-03-92	Died in Committee
HB 3037	- Registration & regulations of personal property tax rendition form for preparers.	4-07-92	4-07-92 BPAA
HB 3080	- Publication of delinquent tax notices.	4-07-92	Died in Committee
HB 3110	- Taxation exemption provided for cooperatives of school district interlocal cooperatives.	3-30-92	4-03-92 BP
HB 3195	- Bond indebtedness limitation of Lyon County's exception for jail or law enforcement facility.	4-07-92	4-07-92 BP
HCR 5007	- Constitutional amendment classifying property for taxation purposes. Held from 1991	4-01-92	5-03-92 BPAA