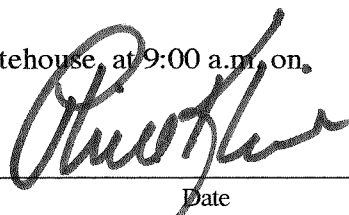


CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on,  
February 7, 1995.

Approved: \_\_\_\_\_  
Date



MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on February 7, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Graeber - excused  
Rep. Powell - excused  
Rep. Shriver - excused

Committee staff present: Chris Courtwright, Legislative Research Department  
Tom Severn, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Ann McMorris, Committee Secretary

Conferees appearing before the committee: Conferees listed after each bill heard.

Others attending: See attached list

Chair opened hearings on:

**HB 2231 - Income tax credit for investment in Kansas film project.**

Proponent: Carol McDowell, President, Kansas Film Services Commission (Attachment 1)

Following questions and comments from various committee members, Chair closed hearing on **HB 2231**.

**HB 2140 - Sales tax exemption for purchases by religious organizations.**

Proponents: Rep. Dennis Wilson (Attachment 2)  
Bishop Albert Mutti, The United Methodist Church (Attachment 3)  
Robert Runnels, Jr., Executive Dir., Kansas Catholic Conference (Attachment 4)

Following questions and comments from various committee members, Chair closed hearing on **HB 2140**.

**HB 2178 - Property tax exemption for certain religious property**

Proponents: Rep. Gary Haulmark (Attachment 5)  
Rev. Bill Stafford, M.T.S., Full Gospel Fellowship Church, Overland Park  
(Attachment 6)  
Larry Helms, Member, Full Gospel Fellowship Church (Attachment 7)  
Kathy Helms, Member, Full Gospel Fellowship Church (Attachment 8)

Opponent: Willie Martin, Intergovernmental Relations, Sedgwick County (Attachment 9)

Some discussion on amending **HB 2178** by setting a time limit for lease and also adding the word "exclusively" on page 2, line 1 after the word "organization. After considerable questions and comments, Chair closed the hearing on **HB 2178**.

Chair announced that the Citizens Utility Rate Board (CURB) had supplied information on their funding as requested during hearing on **HB 2050** on January 30, 1995. (Attachment 10)

Adjournment.

The next meeting is scheduled for February 8, 1995.



**TESTIMONY**  
of Carol McDowell

For the Advisory Board of the  
**KANSAS FILM SERVICES COMMISSION**

Regarding HB 2231

Before the **TAXATION COMMITTEE** of the  
**KANSAS HOUSE OF REPRESENTATIVES**  
Phill Kline, Chairman

The Capitol  
February 7, 1995

Mr. Chairman and Members of the Committee:

Thank you for this opportunity to appear before you to ask your support of HB 2231, on behalf of the Advisory Board of the Kansas Film Commission.

HB 2231 provides that between the end of 1995, and the beginning of 1999, an individual or corporation may claim a Kansas income tax credit of 3%, equal to the amount of their investment in a Kansas film project. A Kansas film project is defined as one for which a majority of the filming or production was performed in Kansas, and which meets criteria to be established by the Kansas Film Commission.

**BACKGROUND**

A film production may spend anywhere from 25% to 50% of its total budget on location.

Because of the increasing costs of labor, technical support, transportation, food and lodging, and location facilities in Southern California, many film producers have moved their projects to other states and to Canada, where these costs are significantly less. As a result, film production in California dropped by 50% between 1980 and 1985, and has continued to suffer.

Several states and Canada offer tax credits and other financial incentives to enhance their ability to compete for film production dollars. To encourage its fledgling film industry, Canada initially offered a 100% tax deduction for investment in Canadian films. This deduction became a staggered write-off and, coupled with other incentives, produced a film industry in Canada which now generates over a billion dollars annually for the Canadian economy.

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Currently, Kansas offers its venture capital and other investors no specific incentives to invest in Kansas film projects.

HB 2231 WILL INCREASE FILM PRODUCTION IN KANSAS

The last dollars to fund a film project are often the hardest for a producer to find. The Kansas Film Commission receives up to a dozen requests each year from producers seeking final funding for their projects. By securing from Kansas investors the last 10% to 20% of financing for a film project, we can ensure that all or a majority of that project will be filmed in Kansas.

HB 2231 WILL ENCOURAGE KANSAS FILMMAKERS

Kansas filmmakers now go to California or New York to find support for their work, and they usually don't come back. By creating a source of funding for their work in Kansas, talented Kansas filmmakers will be able to work in their chosen field at home.

HB 2231 WILL PROMOTE TOURISM AND HISTORIC PRESERVATION IN KANSAS

Millions of tourist dollars are spent annually at the location sites for popular movies. The locations for the movies "Field of Dreams" in Iowa and for "Deliverance" in Georgia are examples. Tourists visiting historic Fort Hays in Kansas increased 25% after the release of the film "Dances with Wolves."

In addition, historic buildings, houses, sites and communities are highly sought after for locations for films; and preservation efforts benefit.

Thank you again for this opportunity to appear before you, and thank you for your support of the Kansas film industry.

Sincerely,



Carol McDowell  
President  
Kansas Film Services Commission  
Advisory Board

DENNIS M. WILSON  
REPRESENTATIVE, TWENTY-NINTH DISTRICT  
11545 CARTER  
OVERLAND PARK, KANSAS 66210  
(913) 451-5795  
OFFICE  
STATE CAPITOL, 182-W  
TOPEKA, KANSAS 66612-1504  
(913) 296-7668



TOPEKA

HOUSE OF  
REPRESENTATIVES

COMMITTEE ASSIGNMENTS  
FINANCIAL INSTITUTIONS & INSURANCE  
TAXATION  
TRANSPORTATION

## LEGISLATIVE TESTIMONY

**TO:** HOUSE TAXATION COMMITTEE  
The Honorable Phill Kline, Chairman

**FROM:** Representative Dennis Wilson

**DATE:** February 7, 1995

**RE:** Testimony on HB 2140, Religious Organizations  
Tax Exemption

Good morning. Thank you for this opportunity to speak before you on behalf of a bill I am co-sponsoring. First of all, this is a nonpartisan bill that twenty-one have signed on in support. This only amends the current bill to allow religious organizations exemption from paying sales tax on personal property they purchase. So there will be no confusion, religious organizations in the state's definition would mean synagogues, parishes, churches and all others who perform religious worship activities and are filed under the 501C3 of the Internal Revenue Code.

Up to 1970, all these religious organizations were exempt from paying this tax along with other special interest groups and all were repealed in 1970. Slowly, over the last twenty-five years, as you can see, many of these special interest groups have become tax-exempt once again. To my amazement, it appears we might have just forgotten about one of the most important groups that have a major impact on our lives--and that is our places of worship. These religious organizations make great contributions to serving the needy citizens of our country and of our state, sparing the taxpayers an untold fortune. This committee is considering tax reliefs for many groups, but I assure you that none of

these groups do more for our citizens of Kansas than our religious organizations.

Please allow me to answer some of your questions, like 1) who else could be considered a religious organization? The staff assures me it would be difficult for many others to claim this exemption. 2) Do our bordering states now exempt their religious organizations? Yes, all four states bordering Kansas currently exempt their religious organizations from paying sales tax on personal property. 3) What would be the fiscal note for this exemption? There is no way to actually predict that number, but applying the same evaluation process they used in 1970 to today's dollars and inflation, the guess would be approximately four million. The dollars, even if doubled, are not significant enough to outweigh the benefit and the return the citizens of this state get from an institution that is much older than our country.

Please give us your support not only in this committee, but throughout the whole process until this exemption becomes law. Thank you and I stand for questions.

TESTIMONY TO HOUSE TAXATION COMMITTEE

BISHOP ALBERT FREDERICK MUTTI  
THE UNITED METHODIST CHURCH

FEBRUARY 7, 1995

The Book of Resolutions of The United Methodist Church  
states

We believe that governments recognize that unique category of religious institutions. To be in the unique category is not a privilege held by these institutions for their own benefit or self-glorification but is an acknowledgement of their special identity designed to protect their independence and to enable them to serve humankind in a way not expected of other types of institutions.

Historically this belief has worked itself out within the doctrine of the separation of church and state and the exemption from property taxes. Since the power to tax is the power to control, and the doctrine of separation guarantees protection from control, religious institutions have been exempted from taxation.

It is our belief that this exemption should rightly be extended to the question of the sales tax. For the state of Kansas to do so would bring it in to compliance with the practice of all of the states bordering on Kansas.

The 750 United Methodist church in Kansas make a significant contribution to the common welfare through service to citizens in special need, thus freeing the state from responsibility for such service. Exemption from the sales tax would enhance this service opportunity for the churches.

## TESTIMONY

House Taxation Committee  
Tuesday, February 7, 1995 - 9:00 a.m. - Room 519S

**KANSAS CATHOLIC CONFERENCE**  
Robert Runnels, Jr., Executive Director

**H.B. 2140**

Thank you Mr. Chairman and members of the House Taxation Committee. I appreciate the opportunity to appear before you and speak to the merits of **House Bill 2140** and the benefits that it holds for all members of churches in Kansas.

The good people of Kansas, here in the Heart of America, are ones of strong religious beliefs, and are mostly "church going and church supporting".

It is our hope that you will vote your support of this bill giving tax relief and exemption from sales tax in Kansas.

Churches and their members are those folks who pay taxes on their incomes and also then give dollars in support of their faith beliefs. A great deal of the money contributed is used in **Social Welfare** programs to make our communities a better more hospitable place to live.

The thrust of our request then is to give our churches tax relief from punitive sales taxes so that they might be able to better serve others.

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Attachment 4-1



Testimony - House Taxation Committee  
February 7, 1995  
H.B. 2140

2

You have heard or will hear that all of the surrounding states in the mid-west (Missouri, Iowa, Nebraska, Oklahoma, Colorado) already exempt churches from sales tax. I don't know how many of the churches in Kansas are tempted to do business in these states to avoid sales taxes.

Looking at the current statutes, you will find a multitude of exemptions and for good reasons, but I challenge you to find one with a higher purpose or need than the Churches of Kansas.

Speaking for our Catholic Bishops, I strongly ask you to report this bill favorably for passage.

\*\*\*\*\*

**GARY HAULMARK**  
REPRESENTATIVE, 30TH DISTRICT  
JOHNSON COUNTY  
8709 GALLERY  
LENEXA, KANSAS 66215  
(913) 894-2035

ROOM 181-W, CAPITOL BLDG.  
TOPEKA, KANSAS 66612-1504  
(913) 296-7640



TOPEKA

HOUSE OF  
REPRESENTATIVES

COMMITTEE ASSIGNMENTS  
APPROPRIATIONS  
TAX, COMMERCE & TRANSPORTATION  
SUB-COMMITTEE  
BUDGET REFORM & GOVERNMENTAL IMPACT  
SUB-COMMITTEE

Mr. Chairman and committee members,

Thank you for the opportunity to testify in favor of H.B. 2178. We certainly appreciate your time this morning.

Under current law all buildings used exclusively as places of public worship are exempt from all property taxes. But, the church congregation must own the building. Today in Kansas some churches lease space in order to hold their worship services.

Some of these congregations lease space by choice, but many times they are forced to lease space. The lack of adequate buildings to purchase or the lack of resources to purchase a building are among the reasons churches are forced to lease. I think we all realize that these organizations still pay property taxes, which are passed through by the owner.

It seems to me that the spirit of the law would be to give all churches on exemption from paying property taxes. Currently in Colorado and Iowa all churches whether leasing or owners are exempt. As state government is forced to set priorities and become more selective in our spending, we will be calling on churches to take up some of the slack. Displaced taxes could be put to work in our local communities. A perfect example would be the Children's home that the full Gospel Fellowship Church supports.

Thank you for your time and consideration on this legislation.

House Taxation  
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Attachment 5

FULL GOSPEL FELLOWSHIP CHURCH  
PO BOX 25750  
OVERLAND PARK, KS 66225  
913-341-0900  
FAX 913-849-3273  
PASTOR 913-849-3254

FEBRUARY 7, 1995

TO WHOM IT MAY CONCERN:

THE BEGINNING OF A NEW CHURCH IS A BEAUTIFUL THING TO BEHOLD. IT TYPICALLY STARTS WITH A FEW VERY EXCITED PEOPLE WHO ARE TRYING TO CHANGE THEIR LIVES. THEIR EMPHASIS MIGHT BE ON BEING BETTER HUSBANDS AND WIVES, BETTER PARENTS, OR LIVING A BETTER AND MORE PRODUCTIVE LIFE, ALL VERY GOOD REASONS. BUT NO MATTER HOW ENTHUSIASTIC, MOST GROUPS WILL HAVE AN INSURMOUNTABLE NUMBER OF OBJECTS IN THEIR PATH.

UNLESS THEY ARE A SPIN-OFF OF A LARGER ORGANIZATION, THEIR PROSPECT OF HAVING THEIR OWN BUILDING, CHAIRS, SOUND SYSTEMS, OFFICE EQUIPMENT AND FINANCIAL BASE IS MONTHS, EVEN YEARS AWAY.

ONE OF THE FIRST THINGS THEY ENCOUNTER IS THAT, HAVING STARTED IN SOMEONE'S LIVING ROOM OR BASEMENT, THEY FACE CITY ORDINANCES COVERING THE USE OF THE HOME. THE NUMBER OF PEOPLE WHO CAN ASSEMBLE THERE, ESPECIALLY ON A REGULAR BASIS, IS VERY LIMITED. WHERE TO PARK? DON'T BLOCK ANY DRIVEWAYS, AND LEAVE THE NEIGHBORS PLENTY OF ROOM.

SOMEONE MENTIONS THAT THE FIRE DEPARTMENT HAS A MEETING ROOM. GOOD. IT IS REASONABLE IN PRICE AND HAS CHAIRS. WE CAN TAKE THE SOUND SYSTEM TO THE MEETING, FOR A WHILE.

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WE FIND THAT THE FIRE HALL ROOM IS BOOKED. WE CAN RENT IT ON THE FIRST SUNDAY OF THE MONTH, THE SECOND TUESDAY, AND ALMOST ANY FRIDAY NIGHT. OOPS, MANY OF THE FOLKS WHO WOULD COME TO THE MEETINGS HAVE TEENS PLAYING BALL ON FRIDAYS. OH DEAR!

THE GRADE SCHOOL LIBRARY IS AVAILABLE. THE COST IS HIGH, AND NO AIRCONDITIONING IS AVAILABLE IN THE SUMMER, BUT THE JANITOR IS WILLING TO OPEN AND CLOSE THE BUILDING EACH SUNDAY FOR A FEE. DID ANYONE NOTICE THAT THE CHAIRS ARE MADE FOR FOURTH GRADERS? CAN WE MOVE CHAIRS FROM OTHER CLASSROOMS? ABSOLUTELY NOT. WHAT DO WE DO TO KEEP THE BOOKS FROM BEING TOUCHED? SOMEONE MUST MAKE CURTAINS THAT CAN BE TAKEN EACH SUNDAY AND EFFECTIVELY CLOSE OFF ALL SCHOOL PROPERTY. HOW ABOUT CLASSROOMS? CAN WE USE OTHER ROOMS? NO. REGULATIONS STRICTLY PROHIBIT TRAFFIC EXCEPT BETWEEN THE ENTRY, THE LIBRARY AND THE RESTROOMS.

THE HOTEL IS ONLY A FEW MILES AWAY. THEY HAVE BEAUTIFUL CONFERENCE ROOMS. ARE THEY AVAILABLE TO CHURCHES? YES OF COURSE. DO THEY HAVE AUDIO SYSTEMS INSTALLED? NO PROBLEM. ARE THEY ALWAYS AVAILABLE? NO, BUT THEY WILL BE SOME OF THE TIME. HOW CAN WE KNOW WHEN WE CAN USE THEM? WELL, THEY CAN BE RENTED IN ADVANCE BUT SOME ARE ALREADY RENTED FOR CONFERENCES THROUGHOUT THE YEAR SO THEY ARE NOT AVAILABLE ALL THE TIME.

WHAT WOULD BE THE IDEAL PLACE TO RENT? A PLACE THAT HAS PARKING, IS APPROVED FOR LARGE NUMBERS OF PEOPLE, AND ONE THAT IS CENTRALLY LOCATED. HOW ABOUT THE STRIP MALL? GREAT. IT HAS EVERYTHING WE NEED. AS A MATTER OF FACT, THE TIMES WE WILL BE USING OUR FACILITY WILL BE THE SLOW TIMES FOR EVERYONE ELSE.

THERE WILL BE NO CONFLICT AT ALL.

HOW MUCH WILL WE USE THE FACILITY? ABOUT FIVE HOURS ON SUNDAY AND TWO HOURS DURING THE MID-WEEK SERVICE. OK. WE NEED IT SEVEN HOURS A WEEK. HOW LONG DO WE HAVE TO LEASE IT FOR THAT USAGE? GENERALLY TWO OR THREE YEAR AGREEMENTS ARE AVAILABLE.

SO WE NEED THE BUILDING SEVEN HOURS A WEEK BUT THERE ARE 168 HOURS IN THE WEEK. THAT IS ONLY 4% OF THE TIME.

ARE THERE ADVANTAGES TO HAVING OUR OWN MEETING PLACE? YES, AND THEY ARE NUMEROUS. WE CAN SET UP THE SOUND SYSTEM AND GET IT BALANCED AND LEAVE IT. WE CAN LEAVE THE PIANO AND ORGAN IN THE SAME PLACE WEEK AFTER WEEK. THE CHAIRS CAN BE ARRANGED AND LEFT SO THAT SET UP TIME IS REDUCED. CLASSROOMS CAN BE ASSIGNED AND CUSTOM DECORATED FOR EACH AGE GROUP. MEETING TIMES CAN BE ESTABLISHED SO THAT EVERYONE KNOWS BOTH WHEN AND WHERE THE MEETINGS WILL TAKE PLACE.

BUT WHAT ABOUT TAXES? IF WE HAD OUR OWN CHURCH BUILDING, WE WOULDN'T HAVE TO PAY TAXES AS A 501-C-3 TAX EXEMPT ORGANIZATION. BUT ALL THE BUSINESSES IN THE MALL ARE "FOR" PROFIT BUSINESSES AND THEY PAY TAXES. CAN WE EXPECT THEM TO PAY OUR TAX? OF COURSE NOT! CAN WE BE EXEMPT FROM PAYING TAXES? NOT UNDER THE CURRENT LAWS. IF ONE PERSON IN THE COMPLEX PAYS TAXES, ALL THE PEOPLE IN THE COMPLEX PAYS TAXES. HOW IS IT THEN, THAT A SEPARATE BUILDING IS NOT TAXED, BUT AN ADJOINING BUILDING IS? BECAUSE STATE LAW REQUIRES IT.

HOW MUCH MONEY ARE WE TALKING ABOUT? IN THE CASE OF FULL GOSPEL

FELLOWSHIP CHURCH, INC. THE TAXES PAID IN THE LEASE AGREEMENT  
TOTALED \$7,764.84 FOR 1993, OR \$647.07 PER MONTH OR 28% OF THE  
CHURCH LEASE, OR \$21.33 FOR EACH HOUR THE BUILDING IS IN USE.  
DOES THAT KEEP THE CHURCH FROM FUNCTIONING? NO, BUT IT IS A  
STEADY DRAIN ON FINANCES THAT COULD BE USED FOR OTHER PURPOSES.  
IT COULD ALSO INCREASE THE FINANCIAL BURDEN ON THE 501-C-3  
ORGANIZATION TO THE POINT THAT THEY HAVE DIFFICULTY EMPLOYING A  
MINISTER, AND IMPEDES THEIR GROWTH POTENTIAL.

WHAT CAN BE DONE? ANYTHING THAT WOULD ALLOW A FLEDGLING 501-C-3  
ORGANIZATION TO SURVIVE AND GROW. RELIEF OF THE TAX BURDEN WOULD  
CERTAINLY HELP.

SINCERELY SUBMITTED,

*Rev Wm L Stafford*

REV. WM. L. STAFFORD M.T.S.

COMMITTEE HEARING  
HOUSE BILL 2178

Thank you, Chairman Kline, and committee members for receiving us this morning.

You have heard Pastor Stafford explain the tax cost burden placed on the church by the existing tax code. Originally, my wife, Kathy, and I contacted Rep. Gary Haulmark because we believed that the spirit of the tax law intended for churches like Full Gospel Fellowship Church (FGFC) was to exempt them from paying this tax.

I believe that taxing any entity is preceded by the idea that the taxed entity is a "FOR PROFIT" organization and that the taxed organization has the ability to make money. FGFC does not have that ability. We nearly had to close our doors because of the increased tax burden put on us last year. This tax assessment, an 85% increase, went from about \$3500 to \$7800. This obligation is nearly \$650/mo or, more precisely, nearly \$80/yr for every man, woman, and child in our congregation.

We at FGFC believe that the Bible is the Word of God and it is our handbook. In the Old Testament (before Christ) a tithe was taken from the 11 tribes of Israel and given, in part to support the priestly Levite tribe of the Jews. No mention was made of collecting this tithe, as a tax, and giving it to the government.

In the New Testament, the Apostle Paul wrote letters called epistles, telling the Church to give a tithe or offering to support the Church, including the clergy, widows, and orphans. No mention is made of collecting a tax for the government.

Full Gospel Fellowship Church has been made an agent for the State of Kansas to collect taxes. Is this the way it was intended to be? I don't think so. Nor, apparently, do our neighbors to the east, Missouri, nor the federal government; for they have exempted the Church from property taxes.

I pointed out to Mr. Haulmark in my last letter to him that, in general, economic conditions today are different than when this tax law was drafted. Leasing wasn't nearly as common as it is today. Now, because of the great expense of construction, many churches must lease the property in which they meet.

The Church, and other non-profit organizations, are being called on greatly to reach out and help others, as well they should, under today's more conservative government. Churches will be expected to do more to assist, take up the slack, as government bows out of some of the entitlement programs. Therefore, the displaced tax could be used for outreach programs, such as the children's home, that FGFC supports.

Who is included in this exemption under the law? Churches are

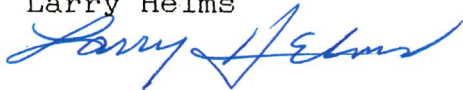
exempt if they OWN their property. Churches are exempt if they RENT school property. Churches are NOT exempt if they LEASE property. Why?

Specifically, the existing state tax code exempts "non-profit" religious societies that are exempt from federal income taxation--- FGFC is such a society. We have a federal I.D. number. The exemption applies to religious organizations whose facilities are for religious services---FGFC does fit this requirement. Also included are religious organizations that engage in benevolent and charitable ministries---FGFC has these ministries. Also exempted are religious educational facilities--Full Gospel hosts a satellite campus for an accredited Christian school, Vision Bible College, which offers a seminary program.

Last Friday evening I watched a movie called "Inn of the Sixth Happiness," the true story of Gladys Aylward, a Christian missionary to China. The story tells of how she led 100 orphaned children to help and safety, away from the invading Japanese prior to WWII. The prelude to the movie quoted her as saying that, "We are all responsible for one another." That is what we are about at Full Gospel Fellowship Church: teaching and practicing reaching out to others...WE ARE A FAMILY.

Chairman Kline and fellow committee members won't you please, today, correct an oversight in the current tax code, and recommend to the legislative body that churches that lease space also be exempted from this taxation.  
Thank you for your kind attention.

Respectfully,  
Larry Helms





KANSAS HOUSE OF REPRESENTATIVES

TAX COMMITTEE HEARING ON

H. B. 2178, SPONSORED BY GARY HAULMARK

Ladies and gentlemen, thank you for taking the time to hear the testimony of Gary Haulmark, Bill Stafford, Larry Helms and me, Kathy Helms. Without your presence here today, we would have no hope of change in the existing property tax laws regarding religious organizations leasing space in this state.

No doubt all of you present in this room have had your lives influenced in a positive manner by someone who was not a family member, friend, or teacher in a school classroom. This person or persons have worked unselfishly to make your life better. They have tried to instill in you a high set of personal values, helped you to establish lofty goals, perhaps, that you never had a hope of achieving. They have given time, energy, money, love, heart and soul to show you that they cared about you as an individual. All of this has been work spent with no certain hope of monetary gain. They knew their rewards were a sense of satisfaction in seeing your eyes light up the first time you tried your hand at something new and it didn't blow up in your face. Or they let you cry on their shoulders as you poured out your heart in anger, frustration or sadness; then they offered you sound counsel on how to make the most of a bad situation.

Perhaps your counselor was a scout leader, a pastor, priest or rabbi of your church or synagogue; maybe it was just the presence of a parent in your classroom, a member of the PTA, who wanted to provide you and your class with a holiday party or to accompany your class on a field trip. These individuals cared about you or they would not have been there for you.

Our pastors, Bill and Geri Stafford, are just such people. They have given sacrificially of their time, effort, income and caring to show us at Full Gospel Fellowship Church the love of God. They challenge, exhort, pray, correct, teach, preach, listen and counsel, to name just a few of their many activities. They are surely not alone in this ministry in the great State of Kansas. How many other pastors, priests, rabbis are out there, doing these same things, in the name of the Kingdom of God? I would venture a guess at several hundreds, perhaps thousands, both men and women, who are responding, to the best of their abilities, to what they believe to be a call on their lives to serve people.

When taxes exist that stifle this effort to help others, these taxes need to be changed. I can tell you, without flinching, that without the ministry of the Staffords, my family would probably still be suffering greatly, remaining in the state we were in before I met them, almost 4 years ago. If you could go around this room and poll everyone here about someone who worked

through a non-profit organization, such as a church, that gave them a hand up when they needed it, the stories would restore your faith in mankind and in a Creator who placed that spark of the divine within the heart of that individual. But, of course, time constraints wouldn't allow that, today.

Please give this effort in favor of H.B. 2178 your best shot. Your generosity of mind and spirit will not be wasted. We need your help. And, thanks, Gary Haulmark, for working hard on our behalf. God bless you.

Respectfully submitted,

Kathy Helms  
February 7, 1995

A handwritten signature in cursive script that reads "Kathy Helms". The signature is written in black ink and is positioned below the typed name and date.



SEDGWICK COUNTY, KANSAS

INTERGOVERNMENTAL RELATIONS

WILLIE MARTIN

COUNTY COURTHOUSE • 525 N. MAIN • SUITE 315 • WICHITA, KANSAS 67203 • TELEPHONE (316)383-7552

TO: HOUSE TAXATION  
FROM: WILLIE MARTIN  
DATE: FEBRUARY 7, 1995  
REF; HOUSE BILL 2178

Mr. Chairman and Members of the Committee thank you for the opportunity to express our concerns on House Bill 2178.

This bill would exempt property leased to religious organizations that have not previously been eligible for exemption. It is impossible to determine the tax impact because the property is now taxable.

We believe the amendment has a very broad interpretation. It could include property leased by a religious organization and used for a place of worship in a strip mall, parts of commercial buildings or houses. In the case of a lease in a strip mall or commercial building, it is likely there would be an adjoining parking lot. It is also reasonable to assume that during the week local businesses would have customers using the parking lot. Therefore the parking lot would not be used exclusively for religious purposes.

Some churches lease property for only a few months, then move or cease operation. K.S.A. 79-214 requires notification to the county appraiser within 30 days after exempt property ceases to be used exclusively for an exempt purpose. However, the property owner may not be aware of this requirement and property could remain exempt when it should be taxable.

When a property is leased, ownership records are not changed. If the appraiser's office is not notified, we would have no way of knowing a church had moved unless a field check was conducted on each property.

We would respectfully suggest that if the statute is amended as proposed, an applicant be required to file an annual renewal as required by K.S.A. 79-210 and submit a copy of the lease to the appraiser's office.

Thank you for your consideration of our comments.

House Taxation  
2-7-95  
Attachment 9

MEMORANDUM

TO: HOUSE TAXATION COMMITTEE  
FROM: NICOLE BRYANT - CURB  
DATE: FEBRUARY 6, 1995  
RE: CURB'S RESPONSES TO QUESTIONS RAISED REGARDING HB  
2050

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**BACKGROUND**

The fundamental issue regarding HB 2050 is property tax relief, and secondarily regulation. Because Western Resources, Inc. and other utilities have been unable to gain property tax relief by lobbying for change in the 33% assessment base for utilities over the last few years (implemented as a Constitutional Amendment), WRI and all other natural gas and electric utilities now seek property tax relief through regulatory changes. We believe the legislature likely considered the impact of the 33% assessment base on utilities at the time and did not determine that any other changes were necessary. We support that position today.

**CURB'S PROBLEM WITH HB 2050**

CURB does not disagree that WRI, as well as the general body of consumers, faces increases in taxes. However, the main issue is a fundamental fairness and equity issue. We do not believe that a utility should be able to selectively pick one of its expenses which is increasing and request expedited rate recovery from customers. There should be adequate consideration of reductions in other expenses and increases in revenues which can offset the property tax increase. If the utility gets to select property taxes today, will it select income taxes and payroll taxes tomorrow for expedited relief? WRI continues to benefit from merger savings from its acquisition of KG&E. These issues, as well significant increases in revenues, should be analyzed to determine if WRI does face a problem in total rate recovery from customers. Rates and a reasonable return are established for companies based on their total revenues and expenses, not just those expenses which may be increasing or which a company wants to include. Would it be fair if regulators reduced rates on an expedited basis because they determined that just one type of expense was decreasing? The proposal for expedited relief is arbitrary and unjustifiable.

**CURB'S PROPOSED AMENDMENTS TO HB 2050**

CURB opposes HB 2050. However, if HB 2050 is to be passed in some form, CURB offers the following amendments:

- 1) "This provision is not applicable to utility companies under a rate moratorium or an alternative regulatory plan which freezes rates." It would be very unfair to ratepayers to face increases in rates when utility companies have made commitments that they wouldn't increase rates. This bill should not serve as a mechanism for utilities to get around previous rate commitments they have made to the KCC and customers.

- 2) "Approval is subject to current KCC practice for informal filings." This would eliminate any 30 day restriction on review. Review would be much less than 240 days, such as with a rate case, but perhaps more than 30 days. This is required because a utility may not even provide its workpapers supporting its calculations prior to 30 days.
- 3) "This legislation is not intended to impose any other new restrictions on KCC or other intervenor's review of issues." We would prefer this language be express and not implied so that it is not subject to further interpretative problems. There should be some review which can be done to see if the filing is reasonable, and to determine if there are offsetting factors.
- 4) "This legislation applies only to WRI and companies." Absent testimony, there is no indication that other utilities face the concerns which WRI does. In the last legislative session, SWBT was basically the only utility to testify in favor of HB 3039, which applied to them. If other utilities are not committed to showing up and testifying on this issue, there is no indication the matter should apply to other utilities.

### CURB'S RESPONSES TO QUESTIONS

1. Rep. Edmonds: What is the average cost per month to the consumer as a result of the passage of HB 2050? Would this be a material amount?

It is CURB's position that any rate increase that is unjustifiable or arbitrary should not be allowed, no matter how small or large. Why should a rate increase be acceptable for one particular expense selected by a utility, when there are offsetting revenues or reductions in other expenses that could actually reduce total rates? Precedent is important - - what may be perceived as small rate increases have a way of translating into large increases when public utilities are involved.

There is no way of determining the average cost per month to the consumer as a result of HB 2050. HB 2050 currently applies to all electric and gas public utilities. There is no way of determining current or future years' impacts on consumers because property taxes vary from year to year depending upon factors which are not known or are not public information. For example, property taxes may vary depending upon: 1) construction plans, acquisitions and retirements of the utility which is not public information; and 2) mill levies at local and county levels which vary from year to year as pointed out by Mr. Bill Brown of Western Resources, Inc. In addition, utilities do not file information with the Kansas Corporation Commission (KCC) regarding their specific level of Kansas only property taxes.

Since it is not possible to determine a good estimate of the impact on consumers, we believe this should cause legislators to act conservatively and not support this House Bill.

2. Rep. Donovan: How is CURB funded?

CURB is not a part of the State General Fund. It is funded through assessments on jurisdictional utilities. Assessments are only made for actual expenditures. If actual expenditures are less than budget approval, ratepayers are only assessed for actual expenses incurred by CURB. CURB's budget for a four person office is quite small given comparable state expenditures for other public sector agencies and activities. In particular, spending for CURB is minuscule given the amount of funding private sector utility companies devote to utility law proceedings.

3. Rep. Donovan: Is there a cost to the taxpayer?

As noted *supra*, there is no cost to the taxpayer for CURB's funding because CURB is funded through assessments on jurisdictional utilities, not from the State General Fund (which is funded through taxpayers' dollars).

4. Rep. Donovan: Do the utilities pass on this cost to the consumer to pay for this secondary watchdog group?

First of all, CURB is not a secondary watchdog group -- it is the ONLY one. The Corporation Commission is a decision-maker. By law, it must balance all competing interests in setting rates. That is, it must consider the interests of the utility company, along with the interests of all the utility's customers. The Commission also must base its decision on evidence presented by the parties in the case. The Commission has a staff of accountants, economists, and lawyers that make non-binding recommendations. Like the Commission, the KCC staff must consider all competing interests when making its recommendations. It does not act as an advocate on behalf of any particular interest group. It represents the "public at large," and does not specifically argue specific policy positions or speak only for the interests of residential and small business customers. Of course, in any utility matter, the utility company is represented by its many attorneys and experts. So are the company's large customers, who have the financial resources to hire attorneys and experts to protect their interests. This leaves only the small ratepayers, who represent the overwhelming majority of the company's customers, without an advocate protecting their interests. Those residential and small business interests often differ from utility interests and sometimes differ from large business interests. That is why CURB is needed and why it is important to point out that CURB is not a secondary watchdog, but the only watchdog the citizens of Kansas have. Indeed, CURB's most important contribution to the rate case process is its authority to appeal Commission decisions. Prior to CURB's establishment, once the Commission made a decision, residential and small commercial ratepayers had no practical way to appeal that decision. This is important because once a decision is rendered, the Commission's legal staff changes its position from one of advising the Commission to one of defending the Commission. This means that the Commission legal staff cannot appeal a KCC decision on behalf of residential and small commercial ratepayers. Thus, once again, CURB is the only watchdog the citizens of Kansas have.

Second, as noted *supra*, we are not funded by tax dollars or out of the general fund. Our budget is assessed back against the utility companies who, in turn, collect it through rates from the consumers we are representing (K.S.A. 66-1225). This is the same way the Corporation Commission is funded. It's the fairest way to fund our operations. For example, in the past we spent a great deal of time on the KPL/KGE merger case. Because of the assessment mechanism, our expenses in that case were paid by the ratepayers we were representing in that case as opposed to, for instance, Southwestern Bell ratepayers. Note, though, that no assessments for financing the budget are levied against electric or telephone cooperatives specified in K.S.A. 66-1224. Thus, the consumers served by these particular utilities are never assessed.

5. Rep. Donovan: If CURB enters into a hearing, does it extend the hearing, thereby raising costs to the consumer?

All utility hearings for formal cases have to go before the Commission with an order issued in 240 days. The Commission sets the hearing dates; therefore CURB has no influence over this process. CURB does not duplicate the costs of the KCC staff at hearings, and CURB routinely raises new and different issues than the KCC staff. CURB does not duplicate the cross-

examination efforts of the KCC legal staff because this would not be acceptable to the Commissioners and would not be allowed. The benefits of CURB exceed the costs to consumers.

Mr. Bill Brown of Western Resources infers that HB 2050 will have a minor impact on residential electric and gas customers. He indicates the impact is 56 cents a month on residential gas customers and 6 cents a month on residential electric customers. It is interesting to compare the costs and benefits of CURB in relation to this request. A conservative determination of CURB's impact on Kansas consumers is that CURB shows a net benefit or savings to consumers of about 2 cents a year. This is based on 1994 information and only includes savings CURB has generated from two cases. Therefore, this estimate is conservative because it does not include savings from all cases. We have used costs offset by benefits to determine the net worth of CURB to the public. We believe that CURB is somewhat unique among state agencies in that it provides a net determinable benefit to consumers.

6. Rep. Donovan: Are there any records of the savings that CURB has made in its existence? Show what CURB has done.

The enclosed book entitled "Documentation of CURB Savings" shows the savings CURB has documented since its inception. Basically, CURB has saved the ratepayers of Kansas approximately \$60 million in energy, commodity, usage, and customer service charges. These savings are based on adjustments made by the Kansas Corporation Commission that are attributable solely to evidence submitted by CURB.

7. Rep. Empson: Why could you not intervene if things are set up according to HB 2050?

We anticipate we could intervene under HB 2050 -- unless changes are made to prevent this. However, we would not be able to review the filing for reasonableness in 30 days. Intervention means little if you have no actual time to review the filing. Likewise, we doubt whether the KCC or any other intervening party could review the filing in 30 days. Even Mr. Bill Brown of WRI admits in his testimony that the KCC retains authority to allocate the increases as it deems fair. It could easily take beyond 30 days to get supporting workpapers from WRI and review how these expenses should be allocated between residential and business customers because these matters are not determined by set formulas.

However, the main problem is the fundamental fairness issue with allowing a utility to selectively pick an expense for which it can request expedited rate recovery without consideration of its other revenues and expenses which can offset the property tax increase. If HB 2050 is to be passed, we propose that language requiring KCC approval in 30 days be eliminated. Instead, this matter could be treated as an informal filing, which means the tariff goes into effect in 30 days absent suspension for additional review. This review would be far less than 240, days which is established for rate cases and formal filings.

8. Rep. Empson: How many formal rate hearings has CURB been involved in?

You will find enclosed a document entitled "Formal Cases CURB Has Been Involved In Since Its Establishment," which will set out this information. Note that some cases may appear in the list for two or three different years. This is because the case was started in one year and then may have carried over into the next year or two.



9. Rep. Empson: How much has CURB increased the cost and time involved in a rate hearing because of their involvement?

See response to Rep. Donovan's question.

10. Rep. Kline: Does CURB have a position on whether the utilities should be able to pass on to the consumers the cost of a rate hearing?

CURB is not opposed to this process. This is the way the process works in virtually every state. Generally, before CURB decides to get involved in a case, it considers the costs versus the benefits of involvement and determines how it can best allocate its limited staffing resources and funds. Likewise, we would expect the KCC also undertakes such a consideration. As noted previously, the benefits of CURB to consumers outweigh the costs to consumers.

11. Rep. Kline: Do you believe that this bill gives the KCC no authority to review passing on property taxes to the consumer?

If this bill is passed we hope it would be in a form that would allow review by the KCC, CURB or other potential intervenors - - without a 30 day restriction. As indicated previously, there could not be a review performed in as little as 30 days. Also, there are issues regarding the level of review to be taken. We believe that in most cases a review of the company's operations would show revenue increases and other expense reductions which would offset increases in property taxes.

12. Rep. Kline: Do you have a position as to whether property taxes should be passed on to ratepayers?

Please see our position on this issue as addressed at the beginning of this memorandum.

13. Rep. Shore: Aren't PGA costs automatically passed through?

PGA (Purchased Gas Adjustment) clauses for gas utilities and ECA (Energy Cost Adjustment) clauses for electric utilities are similar in nature. ECA costs used to be passed through by utilities, but this practice is no longer allowed for most of the major electric companies and most cooperatives. For example, WRI (old KG&E and KP&L) and KCP&L are not allowed to pass these costs through to customers. PGA costs are currently allowed to be passed through, although there are very legitimate reasons for terminating this practice. For example, in 1984 the KCC opened an investigation to review this practice and never issued a decision. In 1988 the KCC opened this investigation again in Docket No. 140,728-U. KCC Staff and CURB did not support the PGA pass-through. The Commission has never issued an order on this matter so the practice of allowing PGA pass-throughs continues at this time.

14. Rep. Shore: What is the difference in the PGA costs that are passed through to consumers and the rise in property taxes that this bill proposes be passed on to consumers?

As mentioned previously, the KCC has largely eliminated the pass-through of energy costs for electric utilities, and this is the closest surrogate to the PGA clause for gas utilities. The KCC Staff and CURB have opposed the pass-through in the past, but no Commission order has been forthcoming. Therefore, there exists no significant reasons for passing through property tax increases because there are no significant reasons to continue the PGA pass-through. The only



reason that PGA pass-throughs continue is because the Commission has not issued an order on this issue.

15. Rep. Lawrence: What conceivable way do you see that CURB would be able to intervene and challenge an ad valorem assessment? Would you address the property tax assessment, the fact that the mill levy was unjustly raised, or that the increase approved by the voters was inappropriate? What language would you use to try to reduce the ad valorem property taxes when the utility has no control over this issue?

CURB would address this issue in the most logical manner and from the standpoint that represents our greatest concern with this proposed legislation. CURB would propose to identify offsetting revenue increases and other expense reductions which negate the impact of property tax increases. Any utility could selectively find and identify one of its expenses which is subject to increase. However, when rates of customers are established it is the total revenues and expenses of the company which are considered, not just one selective element. We are confident that in many cases there are increasing revenues and other expense reductions which would offset the impact of property taxes. At the state level, we are aware that several property tax relief proposals suggest that tax reductions (causing reduced state budget) be offset by growth in state revenues. Likewise, this is applicable to utilities. Property tax increases of utilities may and can be offset by revenue increases and reductions in other expenses.

16. Rep. Lawrence: Do you think the consumer would be well served to encourage utilities to file a rate case every year?

There is no good answer to this question. Generally, if a utility has not filed a rate case in a long period of time it is because that utility is earning reasonably. Utilities would certainly favor policy which allows them to select only those expenses which increase and get automatic and expedited rate increases for these expenses. This way a company's total operations are not subject to scrutiny and offsetting revenue increases and other expense reductions cannot be addressed. This policy allows the utility to charge maximum rates to customers.

17. Rep. Wilson: When filing a formal rate case, have you ever known the KCC to not approve this pass through? Why would we want the consumer to pay for a case that will be passed anyway? Why should it cost the consumer more money? It would be much easier for the KCC to give that increase automatically, wouldn't it? Has the KCC always approved these kinds of taxes? Do you know of a rate increase due to property tax increases that has ever been denied?

CURB is not aware of any rate case which has been filed by a utility for the primary reason of property tax relief. Using mid-1992 as a starting point, there have been no rate case filings by major electric companies (in excess of \$10 million per the KCC). There have been about five major gas rate cases filed since mid-1992. We have reviewed the two most recent filings (United Cities and Kansas Natural Partnership) and these were not filed for property tax relief. Every rate case includes recovery for property tax and all other expenses, although history has shown that no recent company has filed for the primary reason of property tax recovery. Property tax expense is just one example of all company expenses which the company is allowed to earn a reasonable return on by the Commission. The Commission has never denied a company the ability to earn a return on a reasonable level of its total expenses and revenues, which includes property taxes. However, there is no reason to treat property taxes any differently than any other expense the company requests recovery for. In setting rates it is important to evaluate all revenues and expenses because some of these may increase and some may decrease. If a utility is allowed to

select one of its expenses that is increasing, and ignore other expenses which are decreasing, this will result in excessive rates to customers.

18. Rep. McKinney: According to the language in this bill, wouldn't the utility company have to verify the dollar amount with the KCC? Is there any place in here that allows the KCC to pass through small business taxes?

With a restriction of 30 days that has been put on the review of this filing, there will not be adequate time for KCC, CURB or other intervenors to review the charges. The bill may be subject to interpretation, but if the bill is passed we hope that it would not unduly restrict reasonable review. This bill applies only to gas and electric utilities. We are not aware that small utilities are prevented from utilizing this mechanism for property tax expense rate relief.

19. Rep. McKinney: According to the language in the bill, would the KCC have the power to stop the pass-through?

This may be a matter of interpretation. If the KCC is to have this power it should be expressly stated in the bill and not implied in the bill. There may eventually be interpretative disputes about the level of review which is reasonable.

20. Rep. McKinney: Can you give us an example of a small commercial ratepayer that CURB represents?

CURB serves any and all small commercial ratepayers who cannot afford an attorney to represent their interests in proceedings before the KCC.

21. Rep. Hayzlett: How long has CURB been in existence?

CURB was established by the Kansas Legislature in 1989 pursuant to K.S.A. 66-1222. CURB is a distinct, separate agency that provides legal representation for residential and small commercial ratepayers in Kansas Corporation Commission (KCC) proceedings. Most basically, CURB intervenes in pending utility cases to "speak on behalf" of residential and small commercial ratepayers as directed by K.S.A. 66-1223. CURB is not a "radical" or activist entity, but a specialized regulatory agency that analyzes utility proceedings from a "macro" or residential/small commercial perspective. Our purpose is to gauge the ultimate impact of utility company requests on small business and residential ratepayers. Within the category of residential ratepayers, we are specifically concerned, too, with representing the interests of elderly and low income individuals.

22. Rep. Hayzlett: What is CURB's budget?

CURB's recommended funding for Fiscal Year 1995 is \$362,259 and the Governor has recommended \$368,576 for Fiscal Year 1996.

If I have inadvertently not answered any of the questions asked, or if you have further questions regarding CURB or House Bill 2050, please feel free to call me at (913) 271-3200.

**FORMAL CASES CURB HAS BEEN INVOLVED IN SINCE ITS ESTABLISHMENT**

**Cases CURB was involved in during FY 89:**

KPL Gas Rate Case  
United Rate Case  
Fine of Union Gas  
Union Gas Rate Case  
Decommissioning Docket  
Billing Practices Docket  
Sunflower Contract with Garden City  
Formal Complaint - 161,654  
KPL Electric Investigation  
KGE Show Cause  
KGE Ripley Rate Increase  
KCPL Show Cause  
Owens-Corning Complaint  
Fairmont Heights Rate Case  
Southwestern Bell Filing  
ECA Abandonment

**Cases CURB was involved in during FY 90:**

Wolf Creek Decommissioning  
Union Gas Rate Case  
Midwest Energy Rate Case  
Southwestern Bell Rate Case  
ECA Docket  
KGE Rate Case (Ripley 2) and the Resulting Appeal  
AT&T Rate Case  
KG&E Boeing Contract  
Owens-Corning Fiberglass Complaint  
KG&E Ripley 1 Appeal  
Greeley Gas Rate Case  
KPL Deferred Accounting Docket  
KPL Explosion Investigation  
KCPL Coal Contract  
KG&E Coal Contract  
Complaint Against United Telephone  
KG&E Pre-Pay Metering  
Kansas Public Service Rate Case  
Wolf Creek Outage Appeal  
Access Charge Hearings  
Investigation into Operator Services

**Cases CURB was involved in during FY 91:**

ECA  
KG&E Ripley 1 & 2 Appeal  
Greeley Gas  
KCPL - P&M Coal Contract  
KG&E - P &M Coal Contract  
KG&E Pre-Pay Metering  
Kansas Public Service Rate Case  
KG&E-Wolf Creek Outage Appeal  
Access Charge Hearings  
Operator Services Investigation  
KCPL/KGE Merger  
Chase County Gas Company Rate Case  
KG&E Storm Damage Filing  
AT&T Directory Assistance Charges  
KPL/KGE Merger  
Tight Sands Refunds Docket  
Empire District Electric Rate Case  
KPL-Storage Transportation Charges Filing  
KPL-Safety Surcharge  
KPL - Gas Rate Case  
United Cities Rate Case  
KG&E - AMAX Coal Contract Case  
UtiliCorp/Centel Merger  
Greeley Rate Case #2

**Cases CURB was involved in during FY 92:**

Energy Cost Adjustment Clause Investigation  
KG&E Ripley 2 Appeal  
KG&E - P & M  
KGE - Pre-Pay Metering  
Wolf Creek Outage Appeal  
Operator Services Investigation  
Chase County Appeal  
KG&E Storm Damage  
KPL/KGE Merger  
Tight Sands  
Empire Rate Case  
KPL - Storage Transportation Charges  
KPL - Safety Surcharge  
KPL - Gas Rate Case  
United Cities Rate case  
KGE-AMAX  
Utilicorp/Centel Merger  
Greeley Rate Case  
Peoples Natural GAs

IRP  
Elimination of ECA  
IntraLata  
Kansas Public Service  
ARKLA  
Least Cost Planning  
City of Winfield  
Take or Pay

**Cases CURB was involved in during FY 93:**

IRP  
Western Resources - Pickeny Complaint  
ARKLA 181,200  
United Cities Gas Rate Case 181,940  
Southwestern Bell FAS 106 183,522  
Southwestern Bell Caller ID 183,251  
Intra Lata Competition 181,097  
Take or Pay Settlement Costs 181,835  
Empire FAS 106 Docket 184,940  
Arkla Utilicorp and ARKLA Acquisition 187,735  
Section 712 Standards 186,371  
KN Energy Rate Case 186,363  
Peoples Natural Gas Rate Case 187,731  
Greeley Gas Company Rate Case 187,731  
Atmos/Greeley Merger Docket 187,937  
City of Winfield Rate Case 179,166  
Dial Calling Card & Operator Assistance Charges 92-SWBT-328-TAR  
SWBT Metropolitan Calling Plan 185,505  
United Telephone Co. Metropolitan Calling Plan 185,619

**Cases CURB was involved in during FY 94:**

Southwestern Bell FAS 106 Docket 183,522  
Greeley Gas Company 187,731  
Atmos Greeley Merger 187,937  
United Telephone 189,150  
IRP 180,056  
TeleKansas 187,730  
KN Energy 186,363  
Konza Valley Water/Fairmont Heights 188,685  
Wolf Creek Decommissioning 188,904  
KS Pipeline & KS Natural Partnership 10,362  
Empire District 190,360  
General Investigation of the Residential and Commercial Building Code Energy Efficiency Standards as Required by Title 1 of the Energy Policy Act of 1992 Docket 190,381  
General Investigation of the Treatment of the Gains of KCPL sale of Utility Property

10-10

188,903  
Competitive Access Charges 190,370  
Access Charges 190,383

**Cases CURB is/was involved in during FY 95:**

Access Charges 190,383  
Building Code Energy Standards 190,381  
Competition in Telecomm 190,492  
Competitive Access 190,370  
Empire District Electric 190,360 (\$80,000)  
IRP 180,056  
KS Pipeline 190,362  
Natural Gas Marketing 190,358  
PGA 190,061  
Republic Natural Gas 191,841  
Universal Service 191,206  
Wolf Creek 188,904  
Western Resources/FERC 191,983  
Western Resources/Market Center 191,839  
United Cities Gas Co. 191,990

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