

Approved: February 17, 1995  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on February 14, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson, Senator Sallee and Senator Wisdom.

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: David Westbrook, Kansas Tax Policy Foundation

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Martin made a motion to approve the minutes of February 9, 10, and 13, 1995. The motion was seconded by Senator Corbin. The motion carried.

### GUEST SPEAKER

David Westbrook, Kansas Tax Policy Foundation, spoke to the committee concerning the Foundation. He said it is a 501c6 organization founded in the state of Kansas. He said it is funded by businesses across the state and is concerned with tax policy and long term solutions. One of the main goals is the creation of stability in the tax policy development. He listed the principles: Economic well being is dependent upon business investing in capital; companies making decisions about where to locate will go to the climate where they are treated the best; tax policy has a direct effect on capital investment; and capital decisions are not made in one year. He said when passing laws things to consider are what kind of effect will this tax have on the economy. There are certain taxes that will stimulate the economy and certain taxes that may not stimulate the economy. He said the Foundation has seven criteria:

1. Tax policy should offer stability
2. Tax policy should contribute to the creation of jobs
3. Tax policy should contribute to the orderly expansion of the economy
4. Tax policy should take advantage of the Kansas work ethics
5. Tax policy should be fair and represent the entire state
6. Tax policy should stimulate the ability of Kansas to compete with other states in getting businesses
7. Tax policy should be designed to fund government adequately

Mr. Westbrook said the Foundation is offering a cooperative effort that is needed and that is what he is bringing to the legislature today. He said they will not be ready this spring but hope to be ready to offer their assistance during the 1996 Session.

The committee had a number of questions for Mr. Westbrook and sincerely appreciated his effort in bringing this information to them today.

The meeting adjourned at 12:00 noon.

The next meeting is scheduled for February 15, 1995

**SENATE ASSESSMENT AND TAXATION COMMITTEE  
GUEST LIST**

DATE: Feb 14, 1995

NAME	REPRESENTING
BEV BRADLEY	KS Assoc of Counties
Tom Anderson	KS CPA
Ryan Patton	our grandchildren
Miller Martin	Sedgewick Co.
Christy Bailey	Senate Staff
Jo Ann Anderson	League of WJ
JOHN LAFAVER	KDOR
MARK CARDWELL	KDOR
Janet Stuhls	KBIA
Shannon Peterson	KBA
Denny Koch	SWB TEL
Lorraine M. Rose	Retired Federal Employee
Linda Johnson	League of Women Voters
Bud Smoot	KCCC
Mark J. [unclear]	CCB
Steve Stott	Revenue
Dan MEMMES	Budget
Steve Hale	CCB
Bill Anderson	Water Dist # 1 of Jo Co