

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 3:45 p.m. on April 7, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, 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: None

Others attending: See attached list

HB 2108--PROPERTY TAX EXEMPTION FOR BUSINESS MACHINERY AND EQUIPMENT

Senator Martin made a motion to amend **HB 2108** to lower the threshold from \$500 to \$100 and make it effective for all tax years after December 31, 1995. This applies to all items listed for taxation pursuant to KSA 79-306.

Senator Martin said his reasons were that the fiscal impact would not be as large but the \$100 would take care of small items which have been an annoyance to businesses. There were questions from the committee about what the fiscal note would be and it was said it was unknown. Senator Langworthy asked the committee if this is a problem that we want to deal with this year or should we wait until we can get more information.

The vote was taken and the motion carried.

Senator Martin made a motion to pass the **HB 2108** favorably as amended. The motion was seconded by Senator Ranson. The motion carried.

HB 2167--PROPERTY TAX EXEMPTION FOR CERTAIN COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT

Senator Bond made a motion to amend **HB 2167** to remove the sales tax from the treatment of bi-products or waste derived from any manufacturing. The motion was seconded by Senator Hardenburger. The motion carried.

Senator Bond made a motion to pass **HB 2167** favorably as amended. The motion was seconded by Senator Corbin. The motion carried.

The meeting adjourned at 4:15 p.m.

The next meeting will be held April 26, 1995.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

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NAME	REPRESENTING
Karl Peterjohn	KS Taxpayers Network
Brod Smoot	KCCC
MARY E TURKINGTON	KS Motor Carriers Assn.
Kevin Robertson	KS Logging Assn.
Bill Tameze	BOEMG
Christy Bailey	Senator Kari's staff
Mary Jane Stattelmann	KS Farm Bureau
Jamie Clover Adams	KS Grain & Feed Assn
Karen L. France	KS Assoc. of REALTORS
MATTHEW MARTIN	KAR
Vin Kaup	City of Topeka
Mike Meacham	KS Assn for Small Business
LAURA JOHNSON	DEPT. OF REVENUE
Meggan Shipt	Steen Kenney + Associates
Anne Spiess	KS Assoc. of Counties
Janet Stubbbs	KS Bldg. IND. ASSN.
Bob Corkins	KCCI
Chris McKee	League of Ks. Municipalities