

Approved: 1-31-96  
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 9:06 a.m. on January 24, 1996 in Room 519-S of the Capitol.

All members were present except: Rep. Pugh  
Rep. Wempe  
Rep. Lawrence

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

Conferees appearing before the committee: Rep. Dale Swenson  
Merton M. Mitchell, Secretary, Ks. Korean War Memorial Assn.  
Jimmy F. Stroud, VP, Ks. Korean War Memorial Assn.

Others attending: See attached list

Chair opened hearing on:

**HB 2656 - Sales tax exemption for materials and services used in the construction of a Kansas Korean War Memorial.**

Proponents:

Rep. Dale Swenson (Attachment 1)  
Merton M. Mitchell, Secretary, Ks. Korean War Memorial Assn. (Attachment 2)  
Jimmy F. Stroud, VP, Ks. Korean War Memorial Assn.

Mr. Stroud displayed a picture of the proposed memorial.

Chair closed hearing on **HB 2656**.

Moved by Rep. Mays, seconded by Rep. Kirk, committee introduce a bill clarifying sales tax exemption on services purchased by non-profit museums. Motion carried.

Moved by Rep. Graeber, seconded by Rep. Pettey, the committee introduce necessary legislation to extend the 35 mill levy for two years to finance school districts. Motion carried.

The next meeting is scheduled for January 25, 1996.

Adjournment 9:17 a.m.

Attachments - 2



DALE A. SWENSON  
REPRESENTATIVE, NINETY-SEVENTH DISTRICT

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TOPEKA

HOUSE OF  
REPRESENTATIVES

COMMITTEE ASSIGNMENTS  
MEMBER: BUSINESS, COMMERCE AND LABOR  
EDUCATION  
FEDERAL AND STATE AFFAIRS

January 24, 1996

House Committee on Taxation

TESTIMONY ON H.B. 2656

H.B. 2656 is a repeal of sales tax on the building materials for the limited purpose of constructing a Kansas Korean War Memorial in Veterans Memorial Park in Wichita, Ks.

The estimated cost of the project is approximately \$300,000.00 raised solely through donations.

As the fiscal is only \$18,000.00, this is a very small thing that we can do to honor those Kansans who served in the Korean War.

I thank you for letting me have the opportunity to testify before you today.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Swenson'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Representative Dale Swenson

House Taxation  
1-24-96  
Attachment 1-1

## **KANSAS KOREAN WAR MEMORIAL FREEDOM IS NOT FREE**

We are going to build the Kansas Korean War memorial in Veterans Memorial Park, located between Greenway Blvd and the east bank of the Arkansas River in Wichita, Kansas, near the newly erected Vietnam War Memorial. The projected dedication date of our memorial is July 27, 1997.

The cost of our memorial will be approximately \$300,000.00 and the funds to erect this memorial will be raised solely thru donations

Our memorial, yours and mine, will be a fitting remembrance to all who view it, that the price of peace to preserve our freedoms and our American way of life were paid for with the lives and sacrifices of our patriotic military forces, the U.S. Army, U.S. Navy, U.S. Marine Corps and U.S. Air Force, as well as the pain and heartaches suffered by the families and friends of these Kansas Korean War Veterans.

We have acquired a list of approximately 429 Kansas Korean War Veterans that were killed or are missing in action. We will inscribe the names of these Veterans on their corresponding service panels as a permanent remembrance of these brave heroes.

The Republic Of Korea panel will list casualty numbers from the South Korean ROK, KMC, Navy, Air Force military and civilian. This panel will also contain pertinent information pertaining to South Korea in remembrance of their pain and suffering during the entire war for our South Korean friends here in Wichita and in the State of Kansas.

The Kansas Korean War Memorial was designed by Gene Hinde of Seward and Hinde Architectural firm from Salina, Kansas. The sidewalk entrance to the memorial is a typical Korean shrine structure constructed of monolithic concrete and bronze panels. Eight feet beyond the shrine entrance is a cast bronze panel map of Korea mounted on a five foot wide by eight foot high concrete wall. On the opposite side of the concrete wall is a cast bronze panel indicating the successional dates of battles of the Korean War. The memorial structure is octagon in shape constructed of monolithic concrete, six feet four inches in height with eight large cast bronze plates installed on the eight concrete structural faces. Four of the bronze plates are designated for the United States Armed Services, Army, Navy, Marine Corps and Air Force, one bronze plate for the Republic Of Korea, one plate for the Prisoners Of War (POW) and Congressional Medal Of Honor recipients, one plate for the state of Kansas and one plate for the major donors to this memorial, which accounts for the eight sides. On the top of the memorial structure will be two bronze life size sculptures, a soldier kneeling in reverence to a rifle and helmet symbolizing a dead battle casualty, those listed on this memorial. The bronze sculptures and bronze plates are the work of Dr. Richard Bergan of Salina, Kansas. The memorial is surrounded by a twenty inch high octagonal concrete seating wall. Five bronze tapered flag standards

will be installed behind the memorial representing the United States Of America, Republic Of Korea, POW-MIA, United Nations and the state of Kansas. Installed along the sidewalks surrounding the memorial will be name inscribed bricks of donors contributing to help finance this memorial project. Two-thousand to two-thousand four hundred inscribed bricks have been designed for the project.

The Kansas Korean War Veterans Association and the Wichita Korean community have a good "working together" relationship, the Koreans have been willing to help us promote our cause and are eligible for Associate Membership in our Kansas Korean War Veterans Association. They are giving us the same cooperation and enthusiasm with their help in our Kansas Korean War Memorial endeavor. They are a very grateful and proud people and we are very proud to be associated with them.

When you donate \$125.00 to the memorial, a four inch by eight inch brick will be permanently inscribed with your name or the name of your choice, unit or sentiment and will be permanently placed along with many others in the walk of honor and will forever become a part of this memorial.

When you donate \$500.00 or more to the memorial, a fourteen inch long by twelve inch wide, approximately one-half inches thick cast bronze plate with raised border and letters with unlimited sentiment, unit and organizational emblem or logo, if desired, will be permanently installed along with many others on the up-standing face of the seating wall.

Mail orders may be placed by check or money order to the following address:

KANSAS KOREAN WAR MEMORIAL ASSN  
P.O. BOX 4223  
WICHITA, KANSAS 67204-0223

For additional information contact: Bob Pinkstaff: 316-685-4868  
Max Mitchell 316-943-6408

Please help us build your memorial, our memorial, in beautiful Veterans Memorial Park.



Bob Pinkstaff (President)  
Kansas Korean War Memorial Assn  
GySgt USMC Retired  
1928 So. Cooper Ct  
Wichita, Kansas 67207



# Ks. Korean War Memorial Assoc.

P.O. Box 4223  
Wichita, Ks. 67204-0223

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January 24, 1996

Members of the House Taxation Committee  
Kansas State Capitol Building  
Topeka, Ks.

The Kansas Korean War Memorial Association is composed of eleven members of the Kansas Korean War Veterans' Association, but is separately incorporated as a non-profit Kansas corporation. It is recognized by the IRS as a 501(c)(3) corporation for tax purposes.

The purpose of the Kansas Korean War Memorial Association is to raise the funds necessary for the design and construction of an appropriate memorial to honor those Kansans who gave their lives or are listed as missing in action during the Korean War. We feel that the sacrifices and heroism of those men and women have not been properly recognized, and that is right that we insure their remembrance by future generations of Kansans. The memorial is to be built in Wichita's Veterans' Memorial Park, on the east bank of the Arkansas River, near downtown Wichita. The cost of the memorial is estimated at \$300,000. The design of the memorial has been done by Mr. Gene Hinde and Mr. Richard Bergen of Salina, Ks. The projected dedication date is July 27th, 1997. The necessary funds will be raised solely through donations, which may be in the form of money, materials or labor. We are receiving support from the American Legion, VFW, Paralyzed Veterans and other veterans' organizations. We are also currently working with members of the Korean community in and near Wichita, and have received favorable response from them.

The raising of the amount necessary to complete this project is a very considerable undertaking. Since ours is a non-profit effort to be supported by donations, we feel it is appropriate for the State to afford sales tax relief for the purchase of the materials which are to become part of the memorial; and we therefore ask your favorable consideration of House Bill #2656, which would help to accomplish this objective.

Thank you,

*Jimmy F. Stroud*

*Merton M. Mitchell*

Jimmy F. Stroud, Vice-President  
Merton M. Mitchell, Secretary

House Taxation  
1-24-96  
Attachment 2-1

PRICES OF CONSTRUCTION MATERIALS AND SCULPTURES REQUIRED FOR THE  
PROPOSED KANSAS KOREAN WAR MEMORIAL

One 30' flag pole		\$ 1,330.00
4 ea. 25' flag poles	@ \$1,262.46	5,049.84
One United States flag	\$ 54.80	
One Kansas flag	53.60	
One United Nations flag	33.00	
One Republic of Korea flag	37.00	
One POW/MIA flag	30.50	
	-----	
	\$208.90	
Less 25% Discount	52.22	
	-----	156.68
8 ea. 5'x8' bronze memorial plates @ \$6,500		52,000.00
One 5'x8' bronze map of Korea w/battle sites, etc.		14,500.00
One 5'x8' data plate w/battle information		11,000.00
One concrete sign w/ 6" bronze letters to identify the memorial site		805.00
Bronze shrine roof (entrance)		75,000.00
2 Bronze sculptures (kneeling soldier: rifle and helmet)		52,800.00
2,400 ea. engraved memorial walk bricks @ \$25		60,000.00
28 ea. 12"x14" bronze donor plaques @ \$350		9,800.00
		-----
		\$ 282,441.52
Projected Sales Tax @ 4.9%		\$ 13,839.63

We assume donation of concrete and reinforcement shown on the  
attached pages. Local companies are being contacted for donations.

# KANSAS KOREAN WAR MEMORIAL

## MATERIAL REQUIREMENTS PER GENE HINDE 10/17/95 ARCHITECTUAL DESIGNER

1. **SIDEWALKS OUTSIDE OF MEMORIAL (2100 SQ/FT)**  
27 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
3 ROLLS 6/6 - 10/10 WIRE REINF MESH (750 SQ/FT PER ROLL).
2. **NEW PUBLIC SIDEWALK (REPLACES EXISTING SIDEWALK) (720 SQ/FT).**  
120 FT LG X 6 FT WIDE X 4 IN DEEP.  
9 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
1 ROLL 6/6 - 10/10 WIRE REINF MESH (750 SQ/FT PER ROLL).
3. **BRICK BEDS (2036 SQ/FT)**  
26 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
3 ROLLS 6/6 - 10/10 WIRE REINF MESH (750 SQ/FT PER ROLL).
4. **MEMORIAL CONCRETE STRUCTURE, CONCRETE WALL SEAT AND CONCRETE WALK.**  
MEMORIAL CONCRETE STRUCTURE : 14.5 CUBIC YDS OF CONCRETE  
3000# 6 SACK.

MEMORIAL CONCRETE FOOTING : 5.5 CUBIC YDS OF CONCRETE  
3000# 6 SACK.

REINF STEEL - 80 - #4 X 20 FT.  
1.5 ROLLS OF 6/6 - 10/10 WIRE REINF MESH.

CONCRETE WALK : 7 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
CONCRETE WALL SEAT : 15.75 CUBIC YDS OF CONCRETE  
3000# 6 SACK.

TOTAL CONCRETE PER ITEM 4.  
 $14.5 + 5.5 + 7.0 + 15.75 = 42.75$  CUBIC YDS

5. **CONCRETE WALL MAP**  
5 FT WIDE X 11 FT HIGH X .667 FT THICK  
1.5 CUBIC YDS OF CONCRETE 3000# 6 SACK.

3 FT X 7 FT X 1 FT CONCRETE FOOTING  
.75 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
REINF STEEL : 7 - #4 X 20 FT

6. **SHRINE CONCRETE STRUCTURE**  
CONCRETE COLUMNS: 4.25 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
CONCRETE FOUNDATION: 1.5 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
CONCRETE FOOTING: 2 CUBIC YDS OF CONCRETE 3000# 6 SACK.  
REINF STEEL: 16 - #6 X 20 FT.



**CONCRETE**  
**3000# 6 SACK**

- 1. 27.00 CU YDS
- 2. 9.00 CU YDS
- 3. 26.00 CU YDS
- 4. 42.75 CU YDS
- 5. 2.25 CU YDS
- 6. 7.75 CU YDS

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**114.75 CU YDS**

**STEEL RODS**  
**#4 & #6**

- 
- 
- 
- 80 - #4 X 20 FT LG
- 7 - #4 X 20 FT LG
- 16 - #6 X 20 FT LG

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**103 STEEL RODS**

**6/6 - 10/10 WRM**  
**750 SQ FT PER ROLL**

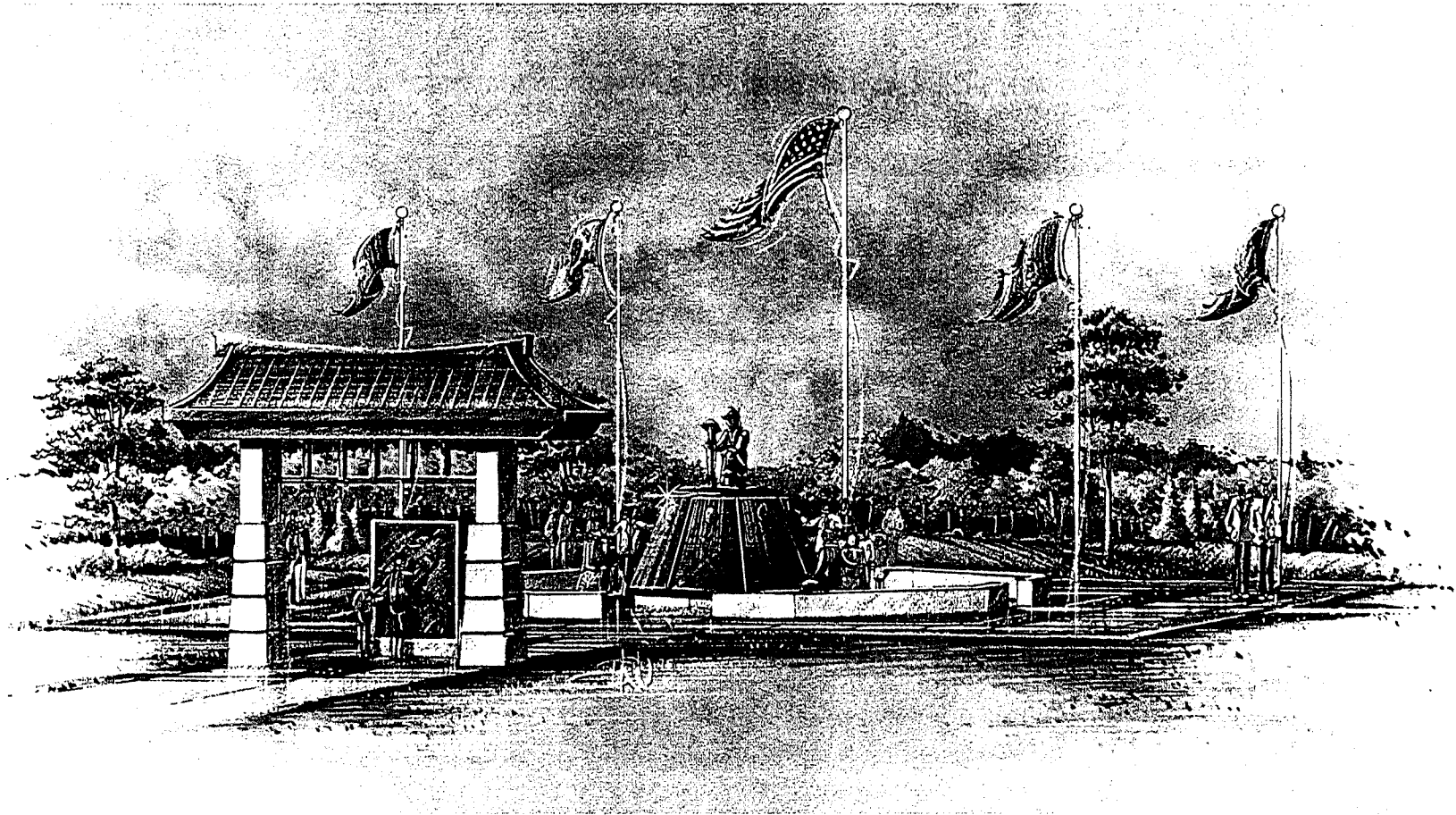
- 3.0 ROLLS
- 1.0 ROLL
- 3.0 ROLLS
- 1.5 ROLLS
- 
- 

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**8.5 ROLLS**

2-5

# “Freedom Is Not Free”



Kansas Korean War Memorial

2-5