

Approved: Jan 10, 1996
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 January 9, 1996 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: Senator Anthony Hensley
Larry Clark, Kansas Appraisers Association
Secretary John LaFaver, Department of Revenue

Others attending: See attached list

Senator Langworthy welcomed the committee members to the 1996 Senate Assessment and Taxation Committee.

REQUESTS FOR BILL INTRODUCTIONS

Senator Hensley appeared on behalf of a constituent to request the introduction of a Senate Concurrent Resolution to amend the classification statutes of Kansas to provide for limits on the property tax. He stated something similar to this Resolution has been introduced before but this does include some new proposals. He asked that this be introduced as a committee resolution.

Senator Martin made a motion to introduce this Resolution. The motion was seconded by Senator Wisdom. The motion carried.

Larry Clark, representing the Kansas Appraiser's Association, appeared to request the introduction of three bills.

(1). This request concerns qualifications for county appraisers.

Senator Wisdom made a motion to introduce this bill. The motion was seconded by Senator Hardenburger. The motion carried.

(2). This request is for a bill which would deal with the motorized bicycles to list them under the "tax and tag" law. This bill would also require the county treasurer to calculate the tax on RV's.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Wisdom. The motion carried.

(3). This request was for a bill to clarify the language in the statutes and to also allow the Director of Property Valuation Division to extend the reinspection cycle from four to six years when the data which the county has collected is reliable. The bill would also include a limit of going back to just three years for tax grievances submitted to the County Commissioners.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Corbin. The motion carried.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on January 9, 1995.

Secretary John LaFaver, representing the Department of Revenue, appeared to request the introduction of four bills.

(1). The first request was for a bill to apportion income from financial institutions. Since financial institutions now cross state lines, Secretary LaFaver said the Department needs to know what percent of the income is taxable in Kansas. He stated the Department is working at the present time on a case-by-case basis. There is no policy now.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Lee. The motion carried.

(2). To comply with Project 2000 to reduce the amount of paper that is received and sent, the Department is requesting legislation to provide for the use of electronic signatures.

Senator Feleciano made a motion to introduce the bill. The motion was seconded by Senator Martin. The motion carried.

(3). This request is for a bill to clarify the Community Service Tax Credit legislation which authorizes an aggregate of \$5 million of tax credit per year to be donated by taxpayers to certain non-profit entities. There is a lack of clarity whether this is \$5 million of new donations each year or whether it qualifies to be carried over.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Wisdom. The motion carried.

(4). This is a request for clarification of the sales of student meals. At the present time, meals which are purchased at a university with a meal ticket for students are exempt from sales tax. However, if the student buys food with cash, it is subject to sales tax. The Department would like to propose legislation which would exempt meals for which a student uses a meal card and then meals which are sold to the public for cash would be subject to the sales tax. This follows a policy which is in place now but legislation is needed to authorize it.

Senator Martin made a motion to introduce this bill. The motion was seconded by Senator Lee. The motion carried.

The meeting adjourned at 11:25 a.m.

The next meeting is scheduled for Wednesday, January 10, 1996.

SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: Jan 9, 1996

NAME	REPRESENTING
Bernie Koch	Wichita Area Chamber of Commerce
Danielle Nloe	KCWA
Marsha Jean Smith	KMHA
ALAN STEPPAT	PETE McGILL & ASSOC.
Larry Clark	Ks County Appraisers
Shirley Sicilian	Ks. Dept. of Revenue
Whitney Dameron	WBO, P.A.
Cedric Maege	Kans. For Equal Prop & Pension
Jacque Oakes	Ks. Auctioneers Assoc.
Bill Sneed	Boatman's Trust
Art Brown	mis sm Compensation
Christy Bailey	Senator Harv
Amie Fern	Alan Ebert's work
Dan Smarville	KS AUTO DEALERS ASSN