

Approved: March 12, 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 March 12, 1996 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin,
Senator Bond, Senator Clark, Senator Feleciano, Jr.,
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: J. Lyn Entrikin Goering, Confirmation hearing, Board of Tax Appeals
Michael Corrigan, Confirmation hearing, Board of Tax Appeals

Others attending: See attached list

APPROVAL OF MINUTES

Senator Bond made a motion to approve the minutes as corrected to show that Senator Sallee was excused from the meeting of March 6, 1996. Senator Martin seconded the motion. The motion passed.

CONFIRMATION HEARINGS

Gus Bogina, Chairman, Board of Tax appeals, appeared to introduce J. Lyn Entrikin Goering and Michael Corrigan who have been appointed by Governor Graves to the Board of Tax Appeals. He said their appointments have received high recommendations from the Board members and he thought they would be excellent additions to the Board.

J. Lyn Entrikin Goering, gave a review of her educational background and also her work experience. (Attachment 1) She said her varied legal, legislative and judicial experience qualify her to serve as a member of the Kansas Board of Tax Appeals. She was born in Kansas and returned here to work and to raise her family. She assured the committee that she would do the very best of her ability to carry out the duties as a member of the Board and she would do all in her power to ensure that those citizens who bring tax disputes before the Board would be treated fairly and expediently.

Senator Bond made a motion to recommend J. Lyn Entrikin Goering favorably for confirmation to the full Senate. The motion was seconded by Senator Martin. The motion passed.

Michael Corrigan, Kansas State District Judge, Eighteenth Judicial District of Kansas, spoke of his educational background and his work with the courts the past 30 years. He said he has deliberated and ruled on many taxation matters and he felt he had a general legal understanding of the subject. (Attachment 2) One of the oldest conflicts comes from the taxing of property and that conflict is as volatile today as ever.

Senator Feleciano said he has known Judge Corrigan for 24 years and has always found him to be cordial, willing to help and to provide information.

Senator Feleciano made a motion to recommend Michael Corrigan favorably for confirmation to the full Senate. The motion was seconded by Senator Bond. The motion passed.

Senator Feleciano made the comment that the Senate Assessment and Taxation Committee had worked hard last year to set up a Tax Court and to try to change the Board of Tax Appeals and the Governor has taken care of that with these appointments.

The meeting adjourned at 11:40 a.m.

The next meeting is scheduled for Wednesday, March 13, 1996.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: March 12, 1996

NAME	REPRESENTING
Susan Piro	KU
Judy Krueger	Governor's Office
Gus Bogina	Board of Tax Appeals

J. LYN ENTRIKIN GOERING
1557 LAKESIDE DRIVE
TOPEKA, KS 66604

March 12, 1996

Statement before the Senate Assessment and Taxation Committee

Chairperson Langworthy and Members of the Committee:

It is with great pleasure that I appear before you today as you consider the confirmation of my appointment to the Kansas Board of Tax Appeals.

I believe each of you has been provided with a copy of my Senate Confirmation Questionnaire, which briefly summarizes my background, education, and experience. You should also have before you a copy of my resume, which describes my credentials in more detail.

You and the other members of the Senate play a very important part in the appointment process, a role that was strengthened last year by the enactment of legislation that requires Senate confirmation as a general rule before a new appointee may function as a member of the Board of Tax Appeals. That same legislation also sets forth, for the first time, basic qualification criteria for appointment to the Board of Tax Appeals. Specifically, the statute requires that:

“The members of the board shall be selected with special reference to training and experience for duties imposed by this act. Members appointed after the effective date of this act shall be individuals with legal, accounting or appraisal training and experience.” K.S.A. 1995 Supp. 74-2433(a).

I would like to highlight my education and experience for you today to demonstrate that my qualifications meet the statutory criteria for appointment to the Board of Tax Appeals.

After completing my undergraduate work in 1976, I began graduate school in business administration while holding a teaching assistantship at the University of Kansas. Although I eventually transferred to the master's program in public administration, I completed sixteen graduate hours in the school of business, including coursework in cost accounting and macroeconomics.

In the late 1970's I was employed full time by the Social Security Administration for 2½ years, first as a benefit authorizer and later as a claims authorizer. These positions involved making factual and legal determinations on complex social security claims. Numerical calculations and analysis were required for both positions, as well as the interpretation and application of complex federal regulations. As a claims authorizer, I was required to research and analyze decisions made by administrative law judges and apply those precedents to novel fact patterns in order to determine whether and to what extent claimants were entitled to benefits. It was at this early stage of my career that I developed a love for legal research, analysis, and writing.

*Sen. Assess + Tax
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attach 1-1*

In 1980, I moved to Topeka to accept a position as a legislative fiscal analyst with the Legislative Research Department. I was employed in that position for six years, the last two in a reduced capacity while I attended law school full time. Some of you on this committee were members of the legislature at that time and perhaps remember my work. Because of my experience as a member of your staff, I have a legislative perspective on legal issues that is somewhat unique among lawyers. In particular, I very much respect the role of the legislature as the proper forum for achieving a consensus on public policy that is in the best interest of the citizens of Kansas.

During my years as a legislative staffer, the interpretation and application of statutes became second nature to me. As a fiscal analyst, my work involved not only the analysis of complex budgets and expenditures, but also revenue projections, cash flow, and "creative finance" in general. By necessity during those lean budget years, I became adept at locating alternative funding sources for state agencies to offset demands for State General Fund financing. This often required careful analysis of projected ending balances in special revenue funds. My experience as a fiscal analyst is directly relevant to the duties of the Board of Tax Appeals involving the approval of no-fund warrants and applications to exceed local tax levy limitations.

I left my work here in 1986 to finish law school and start my family. During my third year of law school, I was editor-in-chief of the Washburn Law Journal. This position provided me with management and supervisory experience as well as additional experience in legal writing.

After law school, I went to work for former Chief Justice Richard Holmes, who was then an associate justice of the Kansas Supreme Court. I worked as his research attorney for two years, and during that time I became interested in the work of the Board of Tax Appeals while researching two very interesting cases, one involving compensating use tax on telephone repairs and computer software, and the other involving a tax exemption for buildings leased by a public airport to commercial businesses.

In 1989, I was appointed by then Chief Justice Robert Miller as his Administrative Assistant, and stayed on in that capacity for the first two years of Justice Holmes' tenure as Chief Justice. This position involved a wide variety of administrative and legal support functions, including managing and setting court dockets, screening and making determinations on motions, preparing Supreme Court orders, and writing and revising court rules. My varied experience with the Supreme Court will be very helpful with respect to the administrative aspects of the Board of Tax Appeals. During my years with the appellate courts I also learned the fine art of legal research and writing, which I thoroughly enjoy and consider to be one of my strengths.

In 1992, I accepted a two-year appointment with United States District Judge Dale Saffels. Those two years were a tremendous learning experience for me. I was actively involved in every aspect of the work of the trial court, including the research and writing of court decisions resolving a wide variety of civil and criminal cases. My experience at the federal trial court level

also gave me an much better understanding of the rules of evidence and the crucial distinction between issues of fact and issues of law.

After my federal clerkship expired in 1994, I was in private practice for a short time. One of the major cases I handled was an employment dispute before the Civil Service Board, in which my firm successfully represented the Kansas Highway Patrol. Private practice taught me the role of the legal advocate and the practical limitations on an advocate's ability to prepare for trial. While my experience in private practice was brief, it gave me a much better understanding of the legal system and the sensitive nature of the attorney-client relationship.

Since early last year I have been employed with the Attorney General's Office in the Legal Opinions and Government Counsel Division. In addition to my normal duties as an attorney in that division, I have been involved in various special projects including the preparation of a strategic plan as part of the agency's budget development process, and the establishment of a new federally-funded division targeting Medicaid fraud. I sought out this division of the Attorney General's Office because I believe I am best suited to serve in an adjudicatory or decision making capacity rather than as an advocate. My experience with the Attorney General's Office has involved not only the preparation of legal opinions, but also drafting and reviewing rules and regulations. I have also become familiar with the practical application of the Administrative Procedure Act, which by statute applies to proceedings before the Board of Tax Appeals.

In summary, I believe that my varied legal, legislative, and judicial experience, together with my graduate degrees in law and public administration, qualify me to serve as a member of the Kansas Board of Tax Appeals. Perhaps even more important than these, I have a deep loyalty to the people of this great state we call Kansas. I was born in rural Abilene, near Holland, Kansas, where my grandfather, Frank Entrikin, farmed the two quarter sections of land he inherited from his father. As a child, I was transplanted to various parts of the Midwest, but when I reached adulthood I chose to come back to this state to live and work and raise my own family. I am grateful to the Governor for offering me the opportunity to serve the people of this state in a more direct capacity. I assure you that if I am confirmed, I will carry out my duties as a member of the Board of Tax Appeals to the very best of my ability, and I will do everything in my power to ensure that those who bring tax disputes before the Board will be treated fairly and expeditiously.

Thank you for the opportunity to appear before you today to discuss my qualifications with you. I would be pleased to try to answer any questions or provide you with any additional information you would find helpful concerning my qualifications.

March 11, 1996

TO: SENATE ASSESSMENT AND TAXATION COMMITTEE
SENATOR AUDREY LANGWORTHY, CHAIRPERSON

FROM: Michael Corrigan

SUBJECT: Confirmation as a member of the
State Board of Tax Appeals

Government's use of its authority to tax citizens is one of the most solemn and important of its responsibilities. Truly, the power to tax is the power to destroy.

Today we hear much about the protection of certain rights, such as free speech, free press, and access to jury trial. It is proper that these rights be zealously guarded. But the right to be protected in the ownership and use of our land and personal property is basic. One simply cannot conceive of America without strict adherence to property rights.

One of the oldest conflicts comes from the taxing of property to meet the financial requirements of governments. That conflict is as volatile today as ever.

In thirty years as a trial judge, I have deliberated and ruled on many taxation matters. I feel I have a general legal understanding of the subject.

A hearing by the Board of Tax Appeals often results in a final administrative decision by the State. That decision profoundly affects the citizen's view of the fairness of all government.

I am honored to appear before your committee and respectfully request confirmation of my appointment to the Board of Tax Appeals.

MC/jb

Sen. Assess + Tax
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Attach 2-1