

SENATE ASSESSMENT AND TAXATION COMMITTEE

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Staff:

Tom Severn, Kansas Legislative Research Department

Chris Courtwright, Kansas Legislative Research Department

Don Hayward, Revisor of Statutes Office

Shirley Higgins, Secretary to the Committee





ASSESSMENT AND TAXATION

COMMITTEE ACTION INDEX

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMM
SB 6	Interest rates on delinquent property tax and refunds of property tax	1/16/97 and 2/5/97	2/5/97 BPA
SB 7	Property tax levy limitations	1/15/97	1/21/97 BP
SB 22	Property tax exemption for industrial training centers	1/21/97	1/30/97 BPA
SB 23	Property tax appraisal appeals, timing		4/1/97 Amended into HB 2105
SB 25	Income tax credit for expenses incurred in the plugging of abandoned oil and gas wells	1/22/97	None
SB 34	Oil production exemption from severance tax	1/22/97	None
SB 40	Homestead property tax refund act amendments	1/27/97 and 2/6/97	2/6/97 BPA
SB 41	Income tax credit for adoption expense	1/29/97 and 2/5/97	1/29/97 BP
SB 42	Sales tax refund on sales of food	1/27/97	None
SB 44	Sales tax exemption for remodeling services	1/30/97 and 2/10/97	2/10/97 BPA
SB 51	Income tax credit for property tax imposed on business machinery and equipment	1/24/97, 1/29/97 and 2/4/97	2/4/97 BPA
SB 53	Single individual income tax rates reduced	1/28/97	1/29/97 BP
SB 54	School district property tax levy reduced	2/5/97	None
SB 80	Sales tax exemption for coin-operated car washes	2-11-97	None
SB 107	Format of no change notices of appraised valuation of real property for taxation purposes	2/4/97 and 2/5/97	2/5/97 BPA
SB 108	Collection of delinquent oil and gas property tax	2/6/97 and 2/12/97	2/12/97 Recommended for interim study
SB 109	Timing of real property physical inspections for property tax purposes	2/4/97 and 2/5/97	2/5/97 BP
SB 119	Sales tax exemption for certain health promotion organizations	2/11/97	None
SB 141	Sales tax exemption for broadcasting machinery and equipment	2/11/97	None
SB 142	County or district appraiser qualifications	2/13/97 and 2/19/97	2/19/97 BPA
SB 161	Property taxation appeals procedure	2/12, 2/19, 2/21 & 3/5/97	3/5/97 BPA
SB 162	Property tax exemption for farm machinery and equipment	2/10, 2/19 and 2/21/97	2/21/97 BPA
SB 183	Business machinery and equipment property tax exemption; definitions	2/19/97	None

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMM
SB 184	Authorization for Labette County cities to impose sales tax for economic initiative purposes	2/10/97	2-10-97 BP
SB 206	Property tax clerical error remediation	2/19/97	2/19/97 BPA
SB 209	State defined for income tax credit purposes	2/18/97	2/18/97 BP 4/1/97 Amended into HB 2105
SB 217	Emergency telephone tax; wireless phones	None	None
SB 224	Biennial application of appraised valuation of property for taxation purposes	2/14/97	None
SB 239	Property tax exemption of political subdivisions; medical service provider offices	2/17/97	4/1/97 Amended into HB 2105
SB 249	Taxation of motor vehicle fuel, payment to native Americans	3/6/97	None
SB 250	Educational institution defined for sales tax purposes	2/17/97 and 2/24/97	2/24/97 BPA
SB 252	Severance tax administration	2/17/97 and 2/24/97	2/24/97 BP
SB 290	Sales tax exemption for parent teacher organizations	2/18/97 and 2/24/97	2/24/97 BP
SB 295	Income tax standard deduction amounts indexed	2/20/97	None
SB 296	Income tax credit for meat packing plants which have expenses to comply with the federal food safety inspection regulations	2/21/97	None
SB 309	Recommendations of the Nongame and Endangered Species Task Force; listing of and recovery plans for species; conservation agreements; tax credits	None (Passed by Senate Energy Comm. on 2-25-97)	None
SB 313	Construction of viaducts or tunnels by railroads in certain cities	None	None
SB 325	Use of tax increment financing to assist in development of a major tourist attraction	None	None
SB 348	Kansas tax review commission established	None	None
SB 352	Property tax relief act of 1997	2/20/97	None
SB 353	Definition of rent for homestead tax refund purposes	2/20/97	None
HB 2031	School district property tax levy reduced	3/12/97 and 3/13/97	3/13/97 BPA
HB 2080	Riley County law enforcement agency; membership; budget	2/24/97	2/24/97 BP--Consent Calendar
HB 2082	Insurance tax reform	3/11/97 and 3/26/97	3/26/97 BPA & draft as substitute bill

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMM
HB 2105	Kansas tax equity and fairness act of 1997	3/14, 3/18, 3/19, 3/20, 3/25 & 4/1/97	4/1/97 BPA
HB 2107	Sales tax exemption for purchased by religious organization	None	None
HB 2249	Contribution assistance program for the homeless and hungry	3/14/97	None
Sub. HB 2501	Appraiser qualifications	4/2/97	None
HCR 5004	Constitutional amendment allowing exemption of certain oil and gas properties	None	None

CONFIRMATIONS:

Appointments: Kansas Board of Tax Appeals  
David L. Patton, term expires in the year 2001 (committee action on 2/3/97)  
Wayne Vennard, Jr., term expires in the year 2000 (committee action on 2/3/97)