

Approved: 1-15-98
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:05 a.m. on January 14, 1998, in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Lee, Senator Bond, Senator Donovan, Senator Goodwin, Senator Hardenburger, Senator Karr, Senator Praeger, Senator Steffes and Senator Steineger.

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Higgins, Secretary to the Committee

Conferees appearing before the committee: John LaFaver, Department of Revenue
Shirley Sicilian, Department of Revenue
Ardina L. Herrera, Department of Revenue

Others attending: See attached list

Senator Bond requested the introduction of a bill which addresses the issue of increased appraisals of existing property. The bill provides that, when a reappraisal occurs, both local and state units of government cannot receive greater revenue from existing property than it received the previous year unless the governing body passes a higher mill levy by a majority at a regular meeting of the governing body.

Senator Bond moved to introduce the bill, seconded by Sen. Hardenburger. The motion carried.

Secretary John LaFaver, Department of Revenue, began a presentation regarding the Department's Policy Information Library on the Internet. The Department views the Policy Information Library as a solution to many of the problems taxpayers and tax lawyers have in understanding the tax code as it becomes increasingly complex. The electronic format on the Internet has simplified access to tax codes.

Shirley Sicilian, Department of Revenue, who was in charge of the project, noted that one of the Administration's main goals has been providing accurate and consistent answers to taxpayers' questions. One of the greatest impediments in providing answers has been the amount of effort it took to determine what the Department's policy is. With this in mind, the Department began to develop the Policy Information Library approximately one year ago. It was the Department's intent that it be available to all taxpayers and to all Department personnel, and it was able to accomplish this goal. The task was accomplished in three parts: (1) designing the program and data base; (2) collecting, reviewing, and loading all the Department's policy documents into the data base; and (3) training Department personnel on how to use the data base to answer taxpayers' questions. Ms. Sicilian believes that the Policy Information Library is the most powerful tool the Department has to insure that it meets its goal of consistency and accuracy.

Ms. Sicilian introduced Ardina Herrera who is responsible for training within the Department on the use of the data base. Ms. Herrera presented a visual demonstration on how to access the Policy Information Library, calling attention to a handout which outlined her presentation. (Attachment 1)

The meeting was adjourned at 11:55 a.m.

The next meeting is scheduled for January 15.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: January 14, 1998

NAME	REPRESENTING
Name Holtzhaus	Western Resources
Ashley Shevard	O.P. Chamber of Commerce
Kelly Kuttala	City of Overland Park
Michelle Miller	Johnson County
Anella Walker	KDOR
Jim Hodercher	KDOR PROJECT 2000
JOHN ELDREDGE	PROJECT 2000
Sharon Marcum	KDOR
Elizabeth A. Post	KDOR
Karl Peterson	Ks Taxpayers Network
George Peterson	Ks Taxpayers Network
LaDonna Waldo	KDOR
Mike Beam	Ks. LVSTK. Assn.
Rebyn Williams	Page
JOHN LAFAYER	KDOR
Shirley Sorizian	KDOR
Maurin Hauser	Hauser's Capital Reports
Chris McKenzie	League of Ks. Municipalities
Ardina S. Herrera	KDOR

KANSAS DEPARTMENT OF REVENUE POLICY INFORMATION LIBRARY

The Kansas Department of Revenue is unveiling a comprehensive state tax policy database known as the Policy Information Library. It's available on the World Wide Web. You can get to the Policy Library simply by clicking on the "Policy Library" button on the Kansas Department of Revenue's home page. The address is:

<http://www.ink.org/public/kdor>

You will see the "Policy Library" button in the lower right hand corner of KDOR's home page:



The Policy Library contains the department's current policy-related documents, including:

- Selected Kansas statutes
- Session laws
- Selected Attorney General's opinions
- Selected PVD Director's Orders
- KDOR administrative regulations
- Revenue rulings
- Questions and Answers
- Notices
- Selected Board of Tax Appeals (BOTA) rulings
- Information guides
- Private Letter Rulings*
- Memorandums
- Selected Compacts and Agreements
- Selected Directives

* Beginning January 1, 1998, Private Letter Rulings will be published on the database in a form which has been revised to maintain confidentiality.

Where we've indicated only "selected" documents are included, those selections were based on their relevance to department issues and the formation of agency policy. That is why it says "selected" Kansas statutes, for example. In other words, not all statutes are included in the database.

*Senate Assessment & Taxation
1-14-98*

Attachment 1

GETTING AROUND THE DATABASE

There are two main panes, or views, in this database:

- The Navigator Pane is the area on the left of the screen containing main section headings, such as “Information Guides Only,” and navigation tools, such as the “Scroll Up” link. This pane allows you to drill down to various types of documents contained in the database. The Navigator Pane controls what you see in the View Pane.
- The View Pane is the area on the right side of the screen. It shows the contents of the categories presented in the Navigator Pane.

This View Pane shows the “Policy Documents by Document Type” as listed in the Navigator Pane:

Kansas Department of Revenue Policy Information Library

All Current Policy by Document Type

<p>Scroll Up Expand</p> <p>Scroll Down Collapse</p> <p> Search</p> <p>Policy documents by Document Type</p> <p>Policy documents by Tax Type</p> <p>Information Guides Only</p> <p>Statutes Only</p> <p>Regulations Only</p> <p>New Documents (last 14 days)</p> <p>Return to Welcome Screen</p> <p>Using the Policy Information Library</p> <p>Return to KDOR Home Page</p>	<p>Document Type _____ Tax Type _____ Identifying Information _____ Topic _____</p> <ul style="list-style-type: none">▶ Attorney General's Opinions▶ Board of Tax Appeals Rulings▶ Compacts and Agreements▶ Directives▶ Information Guides▶ Kansas Administrative Regulations▶ Kansas Statutes Annotated▶ Memorandums▶ Notices▶ Property Valuation Division, Director's Orders▶ Questions and Answers▶ Revenue Rulings
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[Return to KDOR Home Page](#) [Return to Welcome Screen](#) Scroll Up Scroll Down Search Expand Collapse Send us your feedback

To progress through the View Pane, click on any of the arrows to reveal a specific category's subordinate documents. You can drill down to the document you need.

Contents of the Navigator Pane

There are two sections in the Navigator Pane. The top section contains tools that allow you to move about the database:

- Scroll Up - Scrolls you up the view to the previous page.
- Scroll Down - Moves you down the view to the next page.
- Search- Takes you to the database search page.
- Expand - This command will expand the contents of the View Pane and reveal all the subordinate documents under their category headings.
- Collapse - This command will collapse all the information in the View Pane and reveal only the main category headings.

The second section contains all the categories of information in the database. There are seven categories included in the Navigator Pane:

- Policy Documents by Document Type - Groups the documents in the database according to document type. For instance, all the Information Guides are grouped together and all the Notices are grouped together.
- Policy Documents by Tax Type - Groups the documents according to tax type. For instance, all Cigarette and Tobacco Products documents are grouped together as are all Kansas Compensating Tax documents.
- Information Guides Only - Contains only those documents that are KDOR Information Guides.
- Statutes Only - Contains only KDOR selected statutes.
- Regulations Only - Contains only KDOR regulations.
- New Documents (last 14 days) - Contains any new documents posted to the database within the last 14 days.

SEARCH TIPS

You can use the Policy Library search capabilities to search the full text of the library. Use the following tips to find the information you need:

Use *AND* and *OR* to search for non-contiguous terms.

If you are looking for words that may not appear next to each other in a document, you need to separate them with *AND* or *OR*. For example, if you search for BINGO TAX, you will only get documents that have the words BINGO and TAX next to each other in that order. However, if you search for BINGO *AND* TAX, you will get documents that contain these words anywhere within the text.

Search for words you know will appear in the documents you need.

For example, if you are looking for tax policy on bingo, you should search for the word *BINGO*, but not for the phrase BINGO GAMES IN KANSAS.

Use alternative word choices.

Many documents in the Internet Policy Library contain word variants that mean the same thing. For example, many of the documents concern taxability of goods and services for residence halls on educational institutions. Only one of them uses the word DORMITORY; the other documents use the words HUMAN HABITATION. If you are having trouble finding what you are looking for, consider alternative words that may appear in the documents, and enter those in the search field.

Use hyphens when appropriate.

Terms are often hyphenated differently by different authors, even within the same document. When you include a hyphen in a search, Lotus Notes looks for both the hyphenated version and the un-hyphenated version. For example, if you type HOME-BASED BUSINESS in the search field, you will find documents containing HOME BASED BUSINESS as well as documents containing HOME-BASED BUSINESS.

Use Wildcards.

Wildcards are generic characters used in place of the actual characters you are looking for. They are useful when you don't know how a word is spelled or how a word ends. Use the ? in place of a single character and the * in place of multiple characters. For example, if you want to search for tax policies regarding automobile dealers, but you're unsure of the wording (automobile dealers, automobile salesmen or automotive stores) you could enter AUTOMO* to find all documents that have a word beginning with those six characters.