

Approved: 3-10-98
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:10 a.m. on February 23, 1998, in Room 519--S of the Capitol.

Members present: Senator Langworthy, 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: Senator Anthony Hensley
Shirley Sicilian, Kansas Department of Revenue

Others attending: See attached list

The minutes of February 19 were approved.

SB 621--Child restraining system income tax credit.

Senator Anthony Hensley, testified in support of **SB 621**. The bill would offer a tax credit of up to \$50 for the purchase of a child safety seat. Safety seats are expensive and beyond the financial limits for many families. Senator Hensley believed a tax incentive would assist parents in protecting their children and lowering the number of motor-vehicle related deaths and injuries for Kansas children. (Attachment 1)

Shirley Sicilian, Kansas Department of Revenue, reported that the fiscal note on **SB 621** is \$1.85 million, based on 37,000 new births multiplied by \$50.

Senator Donovan commented that, although the bill was well intended, the problem with child automobile safety lies with noncompliance with common sense and the law. In his opinion, a more effective approach for child safety would be through an increase in fines and through educational programs. He said statistics show that, almost without fail, adults and children have been killed by air bags because the infant seat was improperly placed in the car or an adult was not wearing a seat belt in connection with the air bag.

Senator Goodwin agreed with Senator Donovan's sentiment. She also agreed with Senator Hensley that some parents cannot afford to buy child safety seats. She suggested that automobile safety laws be strengthened and that fines collected for violations be used to provide safety seats for those who cannot afford to buy them.

Senator Lee felt that less than one-third of persons who would be eligible to use the proposed tax credit would take advantage of it because children's safety seats are currently available through various agencies. However, many parents do not have access to those agencies. She felt, in the long term, a tax credit for child safety seats would be a good investment in terms of what it saves in medical costs.

Senator Langworthy commented that the fiscal note did not include all child care providers, such as grandparents, who could take advantage of the tax credit and who may need more than one car seat. With this, the hearing on **SB 621** was closed.

Attention was turned to the continued hearing on **SB 492** concerning class A city earnings tax which was introduced by Senator Steineger to apply to Wyandotte County. Senator Steineger distributed copies of a balloon of the bill and suggested that it be redrafted as a substitute bill. He did not intend to ask that the bill be passed out of committee as it lacked sufficient support. Instead, he requested that the substitute bill be drafted for the purpose of discussion with his constituents in preparation for the introduction of a new bill in the 1999 session.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on February 23, 1998.

Senator Steineger moved to amend **SB 492** per his balloon as a substitute bill to be drafted only for committee discussion, seconded by Senator Lee. The motion carried.

Senator Langworthy identified bills in committee which need to be blessed as follows:

SB 108--Collection of delinquent oil and gas property tax

SB 420--Updating federal internal revenue references for inheritance tax

SB 433--Budget approval required when based on increased property tax

SB 541--Privilege tax on financial institutions

SB 603--Severance tax exemption for incremental production resulting from production enhancement projects.

The meeting was adjourned at 11:35 a.m.

The next meeting is scheduled for February 24, 1998.

SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: February 23, 1998

NAME	REPRESENTING
S. Sicilian	KAOR
George Peterson	Ks Taxpayers Network
Jim Langford	DOB
John Piregar	SWKROA
Timothy O'ris	Kansas, Inc.
Alan Steppat	Pete McBride & Assoc.
Chris McFerson	League of Ks. Municipalities
Kelley Kuitala	City of Overland Park
Ray Towne	Self
Don Schnack	KIDGA
Woody Moses	KAPA
Whitney Dameron	Unified Government-Wyco/KC/KS
Wendy Dolchans	Western Resources
Ashley Sheward	Overland Park Chamber
Julie Clark	Hallmark
Ken Peterson	KS Petroleum Council

Senate Bill 621 - Tax Credit for Child Safety Restraint Seats

February 23, 1998

State Senator Anthony Hensley

Senator Langworthy and committee members: I testify today in support of SB 621, a bill that would offer Kansas taxpayers a tax credit for the purchase of a child safety restraint seat. This bill would offer a tax credit of up to \$50 for the purchase of a child safety seat and would offer hope and safety to thousands of children across Kansas.

Over the last three years alone, 28,000 Kansas children age 0-14 have been killed or injured in motor vehicle accidents. Approximately 77% of the children that were killed or seriously injured were not properly protected by a child safety seat or wearing a seat belt. In 1997, 42% of Kansas children age 4 through 14 were not protected by a seat belt. Among children age 0 to 14, 26% were not protected by a child safety seat.

Each additional child safety seat that is used in the United States saves the country \$85 in direct medical costs and an additional \$1,275 in other related costs. Child safety seats not only reduce the cost of medical treatment for the State of Kansas, they also reduce the severity of the injury. Among children hospitalized for motor vehicle-related injuries, those who were not restrained by a child safety seat were more severely injured and incurred 70% higher hospital costs than children who were restrained in a child safety seat.

When installed correctly, child safety seats can reduce by 71% the risk of death for infants (children age 1 and under) and by 54% for toddlers (ages 1 to 4). More than that, child safety seats reduce the need for hospitalization by 69% for children ages 4 and under. According to the National Safety Belt Coalition, if child safety seats were used by all young children in the United States, 500 lives could be saved and 53,000 injuries would be prevented each year. Isn't it time we offered a tax incentive to help increase the number of Kansas children protected by child safety seats?

Safety seats are expensive and in many cases, beyond the financial limits for many families. SB 621 will offer up to a \$50 tax credit to assist Kansas families in protecting their children and youth. Lack of access to affordable child safety seats is one of the main reasons for a low rate of usage among lower income families. However, 95% of low-income families who own a child safety seat use it. SB 621 will make affordable child safety seats a reality in Kansas.

We have an obligation to protect our children from harm. SB 621 offers financial incentives to assist parents in protecting their children and lowering the number of motor-vehicle related deaths and injuries for children across the State of Kansas.

I urge your support for SB 621.

*Senate Assessment & Taxation
2-23-98
Attachment 1*

Date: _____

June

2-10-98

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|----------------------------|----------------------------|----------------------------|
| () Topeka Capital Journal | () Hutchinson News | () Olathe Daily News |
| () Wichita Eagle | () Iola Register | () Ottawa Herald |
| () Kansas City Star | () Johnson County Sun | () Parsons Sun |
| () Emporia Gazette | () Kansas City Kansan | (●) Pittsburg Morning Sun |
| () Garden City Telegram | () Lawrence Journal World | () Salina Journal |
| () Hays Daily News | () Manhattan Mercury | () Winfield Daily Courier |

Safety seats protect young

By TED KADAU JR.

Morning Sun Staff Writer

Scott Beerbower says a car seat may well have saved his young boy's life last week.

On Thursday afternoon, the Fort Scott man, his wife, and their 3-year-old son, Michael, were involved in a two-vehicle collision at the intersection of U.S. 69 and 20th Street.

During the crash, Beerbower's van collided with a vehicle driven by Chester Paradee, 88, of Weir. Paradee was admitted to a local hospital in serious condition following the crash, but none of Beerbower's family members were seriously injured.

The reason for this, Beerbower said, is that both he and his wife were wearing seatbelts — and his son was safely strapped into a child safety seat.

Motor vehicle crashes remain the leading cause of death of young people over the age of one year. During the two-year period of 1995 and 1996, four children under the age of four were killed in vehicle crashes on state roadways.

The tragic reality, according to Col. Lonnie McCollum, superintendent of the Kansas Highway Patrol, is that none of those children were properly fastened into a child safety seat.

That's a statistic emergency agencies and other safety groups across Kansas want to change as they observe National Child Passenger Safety Awareness Week this week. The annual observance serves to increase awareness of the need to protect children while they are riding in motor vehicles.

"The number speaks for itself," McCollum said. "When used correctly, child safety seats can reduce fatal-

ities among children by 71 percent."

By state law, children under age 4 must be transported in a safety seat and youths between the ages of 4 and 14 must be buckled by a safety belt while riding in a vehicle.

KHP Trooper Rick Wilson, whose patrol area includes Crawford County, said the purpose of the week is to increase awareness about the benefits of safety seats.

Events this week include public service announcements and educational programs at area schools. One local law enforcement department plans to conduct a safety seat check this week to distribute literature and ensure drivers with young children are using seats.

Failure to use a seat, Wilson noted, is a primary traffic violation and drivers can be stopped if an officer sees a child riding without one. In Crawford County, district court fines and court costs total \$65 for failure to use a safety seat. Municipal court sanctions total \$61.50.

"I probably run into four or five (crashes) a year where it (a safety seat) has saved a child's life or prevented serious injury," Wilson said.

Wilson said he and other law officers come in contact with a number of drivers who have car seats, but either leave them at home or have them in the vehicle but fail to use them.

Other drivers, he said, use safety seats when driving long distances, but not when they are traveling across town.

Many, instead, may hold their children. But, during a crash, a child's weight can be compounded by 20, meaning a 30 pound child can abruptly weigh 600 pounds. Worse is the practice of holding a child on a passenger's lap with a seatbelt placed over both child and adult.

"You've got a 120 or 160 pound adult pressing down on the child," Wilson said.

"If you start using them from the time they are an infant, put them in a seat, then when you move them to a seatbelt, it's easy. If they grow up with it and get used to it, it's like anything else, they get used to it."

passengers

Scott Beerbower knows well the benefits of a safety seat. His van, which was totaled during Thursday's crash, was traveling about 55-miles-per-hour at the time of impact. And, although his son suffered an injured nose, things could have been many times worse.

"If he had been in back, with just a lap belt, he probably would have been hurt pretty badly," Beerbower said. "The car seat held his shoulders

up and kept him from flying forward. He possibly could have flown out or hit the wall of the van."

Beerbower added that both of this two children have car seats, and both seats are top-of-the-line models.

"You just never know what will happen," he said. "We don't go anywhere without them. If we don't have them, the kids just don't go."

Little Michael Beerbower was reportedly feeling fine Monday, chiefly, his father said, because of a safety seat.

"I'm a real go-getter for a car seat. I'll tell you," he said. "At 55-miles-per-hour, my boy got nothing but a broken nose."

"His nose seems to be clearing up. You'd never know he was in a wreck and that car seat was the only thing that save his life."