

Approved: 3-27-98
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:15 a.m. on March 26, 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: None

Others attending: See attached list

The minutes of March 23 and March 24 were approved.

Senator Langworthy called on staff for a briefing on **HB 2602** which establishes the Kansas Tax Appeals Commission (TAC) as a replacement for the Board of Tax Appeals (BOTA).

Staff referred the committee to copies of the supplemental note on the bill which reflects the House Committee of the Whole version of **HB 2602**. Provisions reviewed were as follows: requirements for TAC membership, the small claims division, TAC proceedings and requirements, property tax appeals process changes, IRB and EDX exemptions, the computer assisted mass appraisal system (CAMA), property tax exemption for all-terrain vehicles (ATVs), and motor vehicle property tax exemption filing requirements.

Staff reported that the fiscal note for fiscal year 1999 would be approximately \$710,000 more than what was recommended by the Governor, and for fiscal year 2000 approximately \$1.1 million more. Those amounts do not include any additional fiscal notes attributable to narrowing of the tax base due to the ATV exemption. The increase in the fiscal note is due to the additional administrative employees that would be required.

Brief committee discussion regarding the composition and duties of TAC followed staff's presentation.

Senator Langworthy announced that the hearing on **HB 2602** was set for March 27.

The meeting was adjourned at 11:50 a.m.

The next meeting is scheduled for March 27.

SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: March 26, 1998

NAME	REPRESENTING
Don Cowby	DOB
MARK DECK	KDOT
Mishelle Miller	Johnson County
Randy Allen	Kansas Assoc. of Counties
Judith Nolen	Ks. Assn. of Counties
Rusty Porter	OJA
Christy Caldwell	Federal Chamber of Comm
Natalie Rederi	KCCI
George Peterson	Ks Taxpayers Network
Mitchell	Horn & Weir
JOE SHRIVER	Rep. # 79
Lick Chalker	Hallmark Cards
Jackie Clark	Hallmark Cards Inc
Irn Hiches	McGill & ASSO
Mike Beam	Ks. LUSTK. ASSN.
Dyloin Bernardy	Div of Personnel Services