

Approved:

March 1, 2000
Date

MINUTES OF THE SENATE WAYS & MEANS COMMITTEE.

The meeting was called to order by Chairperson Dave Kerr at 11:00 a.m. on February 22, 2000 in Room 123-S of the Capitol.

All members were present except:

Committee staff present: Alan Conroy, Chief Fiscal Analyst, KLRD
Rae Anne Davis, KS Legislative Research Department
Debra Hollon, KS Legislative Research Department
Norman Furse, Revisor of Statutes
Michael Corrigan, Asst. Revisor of Statutes
Judy Bromich, Administrative Assistant to the Chairman
Ronda Miller, Committee Secretary

Conferees appearing before the committee:

Others attending: See attached list

Senator Morris reviewed the FY 2001 subcommittee report on the **Department of Revenue**. (Attachment 1) Following the report, Senator Petty distributed copies of a document titled "Accounts Receivable Aging Report as of 12/31/99" and inquired whether the subcommittee had reviewed collectible and uncollectible accounts. (Attachment 2) Senator Morris indicated that the subcommittee had not.

In answer to Senator Petty, Karla Pierce, Secretary of the Department of Revenue, noted that a companion report to the document which Senator Petty distributed was one that includes the amount in collectable and uncollectable accounts at the end of prior fiscal years. She stated that the second document illustrates that the agency typically has had about \$210 million in outstanding collectable accounts since FY 97. Secretary Pierce told members that many of the accounts receivable are candidates to charge off according to statute, and added that some of the \$210 million that has been deemed collectable has been secured with warrants or is under a pay plan. She stated that the important thing to remember is that over the last 3 1/2 years, the amount receivable has remained relatively constant; the Department has collected approximately \$43 million annually in collectable accounts and would expect continuation of that performance given current staffing levels. She reviewed the procedure the Department follows to collect delinquent taxes.

Senator Ranson expressed concern about the loss of FTE positions due to shrinkage and the Governor's reductions in funding for other operating expenditures. (Item 6, Attachment 1-7) In answer to a question, Secretary Pierce stated that 6 FTE positions will be lost because of the 7.0% shrinkage rate imposed on the agency in addition to the 42 FTE positions that will have to be left vacant. Senator Ranson pointed out that a Post Audit report on the Department of Revenue revealed that the Department has an inadequate staffing level. She stated that she believes it is inappropriate for legislators to refer to the "terrible job" the agency is doing and, at the same time, deny the agency's requests for additional FTE positions.

In answer to a concern about the new phone system (Item 7, Attachment 1-8), Secretary Pierce stated that problems that were encountered last year will not recur this year. She noted that the refund status line was not operating last year as it should have, but it is working now.

Responding to Senator Feleciano's concern about Project 2000 (Item 8, Attachment 1-8), the Secretary reviewed the terms of the contract with American Management Systems for the project, noting that when revenues attributable to the new system have totaled \$90 million, the SGF will be credited with \$9 for every \$1 that goes to the contractor. She anticipated that to occur midyear next year. When \$190 million of additional revenues have been reached, the remaining \$10 million still owing on the project will be paid. To correct the record, she added that a Post Audit report confirms that only Mississippi has filed a suit against the company.

CONTINUATION SHEET

SENATE WAYS & MEANS COMMITTEE MINUTES

Senator Ranson moved, Senator Morris seconded, that item 6 of the subcommittee report be amended with language that would express serious concern about the level of funding and whether it would jeopardize the operations of the agency. The motion carried on a voice vote.

It was moved by Senator Morris and seconded by Senator Salmans that the FY 2001 amended subcommittee report on the Department of Revenue be adopted. The motion carried on a voice vote.

Senator Salisbury reviewed the FY 2001 subcommittee report on the **Department of Commerce and Housing**. (Attachment 3) A summary of the EDIF prepared by the Research Department was distributed to members. (Attachment 4) It was noted that the net effect of the subcommittee's recommendation on the EDIF ending balances is an addition of \$725,000.

Senator Feleciano moved, Senator Lawrence seconded, that the subcommittee report be amended by including \$50,000 from the EDIF for the World Trade Center in Wichita and by including language allowing the World Trade Center to increase fees so they can become self-sustaining. There was Committee discussion about the Legislature's original intent regarding funding for this project. Senator Salisbury commended the program, but suggested that the issue be addressed when other programs of economic development agencies are considered. A substitute motion was offered by Senator Salisbury and seconded by Senator Morris to delay consideration of state support for the World Trade Center until Omnibus. The substitute motion carried on a voice vote.

The FY 2001 subcommittee report on **Kansas, Inc.** was reviewed by Senator Salisbury. (Attachment 5) There were no questions.

Senator Salisbury reviewed the FY 2001 subcommittee report on the **Kansas Technology Enterprise Corporation (KTEC)**. (Attachment 6) She also read an addendum to the subcommittee reports on the Department of Commerce and Housing, Kansas, Inc. and Kansas Technology Enterprise Corporation. (Attachment 7) Chairman Kerr observed that the subcommittee is requiring KTEC to spend out holdings monies which is not what the subcommittee wanted to do, but that was the only source for funding that important program. He emphasized that it is something that cannot be done a second time. Senator Salisbury commented that the subcommittee's recommendations will not only affect research matching grants, but will also affect KTEC's ability to be self-sustaining. She added that there will be many suggestions for the use of the ending balances in the EDIF and that is why it was her wish to consider all of them during Omnibus.

A motion was offered by Senator Salisbury and seconded by Senator Lawrence to adopt the FY 2001 Kansas, Inc. and KTEC subcommittee reports and the FY 2001 subcommittee report on the Department of Commerce as amended. The motion carried on a voice vote.

Senator Salisbury reviewed the FY 2001 subcommittee report on the **Lottery**. (Attachment 8) There were no questions.

The FY 2001 subcommittee report on the **Kansas Racing and Gaming Commission** was presented by Senator Salmans. (Attachment 9) It was noted by Senator Salmans that the agency will need start-up funds for Camptown. Myron Scaf, Executive Director of the Racing and Gaming Commission stated that he did not believe the racetrack would be operational before May or June. Senator Salmans moved, Senator Feleciano seconded, that the FY 2001 subcommittee report on the Kansas Racing and Gaming Commission be adopted. The motion carried on a voice vote.

The FY 2001 subcommittee report on the **State Board of Tax Appeals** was reviewed by Senator Ranson. (Attachment 10) Responding to a request by Senator Salmans, Tony Folsom, Director of the Board of Tax Appeals, stated that he would provide information regarding the number of appeals that have been overturned by the Board. It was moved by Senator Feleciano and seconded by Senator Ranson that the FY 2001 subcommittee report be adopted. The motion carried on a voice vote.

The Chairman recognized four Scouts from Troop 301 of Hutchinson, a troop which has produced the second highest number of Eagles in the nation.

CONTINUATION SHEET

SENATE WAYS & MEANS COMMITTEE MINUTES

Chairman Kerr adjourned the meeting at 12:20 p.m. The next meeting will be February 23, 2000.

SENATE WAYS & MEANS COMMITTEE GUEST LIST

DATE: February 22, 2000

NAME	REPRESENTING
<i>Julio Quercia</i>	<i>San. Leo</i>
<i>Rick Sanders</i>	<i>KTEC</i>
<i>MIKE WOSCICKI</i>	<i>KTEC</i>
<i>Sherry Brewer</i>	<i>KDOCsH</i>
<i>Mark Goodman</i>	<i>Hein + Weir</i>
<i>Karla Pueri</i>	<i>KDOR</i>
<i>Jim Condit</i>	<i>KDOR</i>
<i>LANNY McMAHAN</i>	<i>KDOR</i>
<i>Scott Holman</i>	<i>KDOR</i>
<i>Nora Smith</i>	<i>Intern - Sen. Felociano</i>
<i>Debby F. Veky</i>	<i>Kansas Inc.</i>
<i>Raini Rost</i>	<i>KTEC</i>
<i>Duane Goossen</i>	<i>DOB</i>
<i>Greg Zemlak</i>	<i>KL Gallery</i>
<i>Kristi Gust</i>	<i>KS Lottery</i>
<i>Tony Fulson</i>	<i>BOTA</i>
<i>Ross Kopy</i>	<i>AMS</i>
<i>Judith Ham</i>	<i>DOB</i>
<i>Wigilynn Helzel</i>	<i>DOB</i>
<i>Jeff Arpin</i>	<i>Division of the Budget.</i>

Budget Committee Report

Agency: Department of Revenue

Bill No. 2994

Bill Sec. 22

Analyst: West

Analysis Pg. No. 1,329

Budget Pg. No. 369

<u>Expenditure Summary</u>	<u>Agency Req. FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Budget Committee Adjustments</u>
All Funds:			
State Operations	\$ 78,694,272	\$ 66,948,777	\$ 0
Aid to Local Units	7,548,157	7,548,157	0
Other Assistance	2,500,000	2,500,000	0
TOTAL	<u>\$ 88,742,429</u>	<u>\$ 76,996,934</u>	<u>\$ 0</u>
State General Fund:			
State Operations	\$ 39,407,529	\$ 31,166,376	\$ 0
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 39,407,529</u>	<u>\$ 31,166,376</u>	<u>\$ 0</u>
FTE Positions	1,180.0	1,159.0	(2.0)
Unclass. Temp. Positions	0.0	0.0	0.0
TOTAL	<u>1,180.0</u>	<u>1,159.0</u>	<u>(2.0)</u>

Agency Req./Governor's Recommendation

The agency requests FY 2001 funding of \$88.7 million for operating expenditures, an increase of \$2.9 million (3.4 percent) from the current year estimate. The agency requests:

- **State General Fund:**

- \$39.4 million, or 44.4 percent of the budget request; an increase of \$7.7 million from the current year.
- The request includes \$6.1 million for enhancements.
- Absent the requested enhancements, the agency's State General Fund request would be an increase of \$1.6 million, or 5.1 percent from the current year.

- **Federal and Special Revenue Funds:**

- \$49.3 million or 55.6 percent of the budget request; a decrease of \$4.8 million from the current year.
- The request includes \$2.7 million for requested enhancements summarized below,
- Increased local aid payments of \$2.6 million,
- A decrease of \$3.2 million in expenditures from the ATS Fu

Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *1*

- A \$1.8 million reduction in expenditures from the Electronic Databases Fee Fund, and
- A \$5.2 million reduction on special revenue fund expenditures for supplies to produce replacement license plates.
- **Salaries and Wages:**
 - \$43.9 million for 1,180.0 FTE positions, an increase of \$1.4 million from the current year.
 - Shrinkage savings are budgeted at \$2.8 million or 6.0 percent of gross salaries, compared to the current year budget of 5.0 percent.

The **Governor recommends** an FY 2001 operating budget of \$77.0 million, a decrease of \$8.0 million (9.4 percent) from the current year.

- **State General Fund** financing of \$31.2 million is an increase of \$0.7 million (2.4 percent) from the current year.
- **Special revenue fund** financing of the FY 2001 budget totals \$45.8 million, a net decrease of \$8.7 million (16.0 percent) from the current year.
- **Recommended salaries** of \$41.7 million would support 1,159.0 FTE positions, a reduction of 21.0 FTE.
 - The recommendation assumes agency-wide shrinkage savings of \$3.1 million, or 7.0 percent.

House Budget Committee Recommendations

The House Budget Committee concurs with the Governor's recommendations, with the following observations:

1. As a technical adjustment, delete 2.0 FTE positions due to retirements. The Budget Committee understands a Governor's Budget Amendment is pending on this item.
2. The Budget Committee has reviewed the recent Post Audit report on the Project 2000 tax system and interviewed the Department on the status of the project. The Budget Committee notes that the majority of the problems appear to be resolved and that the Department has set a goal for returns filed on paper of issuing refunds within three weeks of the return being filed, with an even quicker turnaround for electronically filed returns.
3. The Budget Committee notes that the Governor's recommendation saves \$100,000 in Division of Vehicle (DOV) Operating Fund expenditures through the consolidation of drivers license examination stations. The Budget Committee reviewed the agency's plan for the initiative and learned that the agency is considering the stations in Chanute, Russell, and Larned and consolidating the office in Atchison with the office in Seneca and the

office in Ness City with the office in Hays. The agency reported that it will work with local officials to minimize any loss of services.

4. The Budget Committee notes that the Governor's recommendation saves \$551,879 in State General Fund expenditures by closing the regional offices in Kansas City and Wichita. 17.0 FTE positions will be eliminated and 18.0 FTE auditors will shift to home-based operations. Seasonal and temporary employees will be based in the four drivers license examination stations in the Kansas City and Wichita areas to provide customer assistance during the tax season and customers will have access to the new state-wide toll free phone number to get assistance from the Topeka office.
5. The Budget Committee notes that the Governor's recommendation saves \$208,697 in State General Fund expenditures by reorganizing Alcoholic Beverage Control. The recommendation eliminates 4.0 of the 35.0 FTE positions in that program. The agency reports that the action by itself would result in a reduction in the number of controlled liquor and tobacco buys and the number of tax fraud cases initiated, but that the agency will avoid any loss of enforcement activities by using federal tobacco compliance funds which were recently awarded to the agency and through increased involvement of local law enforcement officials.
6. The agency informed the Budget Committee that it has become somewhat easier to hire temporary employees through the state. Since hiring temporary employees under contract with employment agencies is more expensive than the state hiring them direct, the agency plans to increase the number of temporary employees hired through the state in order to maximize the use of resources. The Budget Committee commends the agency for taking actions which increase the efficient use of scarce resources.
7. The Budget Committee notes that a large proportion of the agency's budget is financed by the DOV Operating Fund, which in turn receives most of its funding from the State Highway Fund. Under the Governor's recommendation, transfers to the agency from the State Highway Fund decrease from \$34.0 million in the current year to \$28.4 million in FY 2001. The Budget Committee considered increasing this transfer and offsetting State General Fund dollars in the budget, but is reluctant to take this action until the Budget Committee has had the opportunity to examine the possible impact on KDOT's budget later this session. The Budget Committee may wish to revisit this issue prior to sending the entire budget for consideration by the full House.
8. The Budget Committee reviewed the request of the agency of \$900,000 for the new Computer Assisted Mass Appraisal (CAMA) system, financed through the VIPS/CAMA Technology Hardware Fund. Although the Governor's recommendation does have a \$1.5 million balance in the Fund,

the Budget Committee notes that the statutory use of the Fund is for hardware while the agency's request is for software improvements.

9. The Budget Committee notes that the new phone system installed at the agency is designed to help prevent last year's problems with communicating with the agency. The new system is designed to handle 6,300 calls per day, but according to agency documentation 20 percent of the callers may receive a busy signal the first or second time they call during the busy season. Given the well-publicized problems last year, the Budget Committee felt this is too high of a number and requested the agency to develop solutions to dramatically reduce the number of calls that don't get through. The agency's response was to request the addition of \$218,553 to reduce shrinkage and allow the agency to fill 7.0 FTE unfunded customer service representatives. The Budget Committee does not think this is a viable solution. The Budget Committee questioned the seriousness of this proposal, given the fact that the 20 percent busy signal issue is a one month problem and the agency's response was to ask for 7.0 FTE positions for the entire twelve months. The Budget Committee did consider the possible use of some of the balance in the VIPS/CAMA Technology Hardware Fund to address this issue, but the agency did not think that was an appropriate use of the money. The Budget Committee is willing to work with the agency in resolving this issue and recommends the agency develop other options for consideration between now and April 1.

House Committee Recommendation

The House Committee concurs with the recommendation of the Budget Committee, with the following adjustment:

1. The Committee recommends that the agency develop a detailed plan on the impact of closing and consolidating drivers license offices, including strategies to minimize the loss of services. This plan should be reviewed by the Budget Committee prior to Omnibus.
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Senate Subcommittee Report

Agency: Department of Revenue

Bill No. 639

Bill Sec. 22

Analyst: West

Analysis Pg. No. 1,329

Budget Pg. No. 369

Expenditure Summary	Agency Req. FY 01	Gov. Rec. FY 01	Subcommittee Adjustments*
All Funds:			
State Operations	\$ 78,694,272	\$ 66,948,777	\$ 355,037
Aid to Local Units	7,548,157	7,548,157	0
Other Assistance	2,500,000	2,500,000	0
TOTAL	<u>\$ 88,742,429</u>	<u>\$ 76,996,934</u>	<u>\$ 355,037</u>
State General Fund:			
State Operations	\$ 39,407,529	\$ 31,166,376	\$ (331,536)
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 39,407,529</u>	<u>\$ 31,166,376</u>	<u>\$ (331,536)</u>
FTE Positions	1,180.0	1,159.0	(2.0)
Unclass. Temp. Positions	0.0	0.0	0.0
TOTAL	<u>1,180.0</u>	<u>1,159.0</u>	<u>(2.0)</u>

* Includes a reduction of \$1,044,963 (\$331,536 State General Fund) for the Governor's state employee salary adjustment. Absent this reduction, the Subcommittee's recommendation is an increase of \$1.4 million from special revenue funds compared to the budget submitted by the Governor.

Agency Req./Governor's Recommendation

The agency requests FY 2001 funding of \$88.7 million for operating expenditures, an increase of \$2.9 million (3.4percent) from the current year estimate. The agency requests:

- **State General Fund:**

- \$39.4 million, or 44.4 percent of the budget request; an increase of \$7.7 million from the current year.
- The request includes \$6.1 million for enhancements.
- Absent the requested enhancements, the agency's State General Fund request would be an increase of \$1.6 million, or 5.1 percent from the current year.

- **Federal and Special Revenue Funds:**

- \$49.3 million or 55.6 percent of the budget request; a decrease of \$4.8 million from the current year.
- The request includes \$2.7 million for requested enhancements summarized below,

- Increased local aid payments of \$2.6 million,
 - A decrease of \$3.2 million in expenditures from the ATS Fund,
 - A \$1.8 million reduction in expenditures from the Electronic Databases Fee Fund, and
 - A \$5.2 million reduction on special revenue fund expenditures for supplies to produce replacement license plates.
- **Salaries and Wages:**
 - \$43.9 million for 1,180.0 FTE positions, an increase of \$1.4 million from the current year.
 - Shrinkage savings are budgeted at \$2.8 million or 6.0 percent of gross salaries, compared to the current year budget of 5.0 percent.

The **Governor recommends** an FY 2001 operating budget of \$77.0 million, a decrease of \$8.0 million (9.4 percent) from the current year.

- **State General Fund** financing of \$31.2 million is an increase of \$0.7 million (2.4 percent) from the current year.
- **Special revenue fund** financing of the FY 2001 budget totals \$45.8 million, a net decrease of \$8.7 million (16.0 percent) from the current year.
- **Recommended salaries** of \$41.7 million would support 1,159.0 FTE positions, a reduction of 21.0 FTE.
 - The recommendation assumes agency-wide shrinkage savings of \$3.1 million, or 7.0 percent.

Senate Subcommittee Recommendations

The Senate Subcommittee concurs with the Governor's recommendations, with the following adjustments and observations:

1. Delete \$1,044,963 (including \$331,536 from the State General Fund) to remove funding recommended by the Governor for classified step movement, longevity pay, and unclassified merit pay.
2. As a technical adjustment, delete 2.0 FTE positions due to retirements. This concurs with GBA No. 1, item 3.
3. The Subcommittee notes that the 1999 Legislature provided the agency with \$100,000 for independent consultant services for evaluation of other states' approaches to the valuation of agricultural land and what best practices might be applied to Kansas. The Subcommittee learned that only one vendor responded to the RFP and that the contract still has not been executed. The Subcommittee is disappointed that the information will not be available for consideration by this session of the Legislature and recommends that the agency proceed with hiring the needed services as soon as possible. The Subcommittee recommends that the agency report

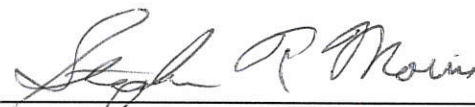
back by Omnibus on the progress of negotiations for consideration of provisions to reappropriate the funding to FY 2001. The Subcommittee also recommends support of legislation which would give the Director of PVD greater flexibility in adjusting agricultural land valuations to help relieve pressure on an industry in crisis.

4. The Subcommittee notes that the Governor's recommendation saves \$551,879 in State General Fund expenditures by closing the regional offices in Kansas City and Wichita. 17.0 FTE positions will be eliminated and 18.0 FTE auditors will shift to home-based operations. Seasonal and temporary employees will be based in the four drivers license examination stations in the Kansas City and Wichita areas to provide customer assistance during the tax season and customers will have access to the new state-wide toll free phone number to get assistance from the Topeka office.
5. The Subcommittee reviewed the request of the agency of \$900,000 for the new Computer Assisted Mass Appraisal (CAMA) system, financed through the VIPS/CAMA Technology Hardware Fund. This project was not recommended by the Governor. The Subcommittee notes the system is currently in the design phase as recommended by the 1999 Legislature and received testimony from the agency that delaying the project will only defer needed system improvements. The Subcommittee notes that the statute governing the VIPS/CAMA Technology Hardware Fund calls for the fund to be used for hardware, although the agency reports that the fund has occasionally been used for software acquisition. The Subcommittee recommends that the agency proceed with the project and that a proviso be added to the VIPS/CAMA Technology Hardware Fund authorizing expenditures for CAMA software. With the Subcommittee's recommendation, the balance in the fund is projected to be \$560,460 at the end of FY 2001.
6. The agency provided testimony on the possible impacts of the Governor's reductions in funding for other operating expenditures. The Governor's recommendation reduces OOE funding by \$2.1 million from the current services budget request. The agency reports that up to 42.0 FTE positions will have to be left vacant to meet this reduction, on top of the positions which have to be left open to meet the 7.0 percent shrinkage rate imposed on the agency. Other options presented by the agency include elimination of information technology training and bonuses, reducing the contractual collections staff, reducing audit travel, reducing the printing and mailing of tax forms, and eliminating the vehicle registration renewal notices. The Subcommittee was surprised to learn that mailing of renewal notices is done only as a courtesy and recommends that \$500,000 be transferred to the Division of Vehicles (DOV) Operating Fund from the VIPS/CAMA Technology Hardware Fund in order for the mailings to continue. To give the agency additional flexibility, the Subcommittee recommends that the expenditure limitation on salaries and wages paid for the DOV Operating Fund be removed. The Subcommittee recommends the other reductions

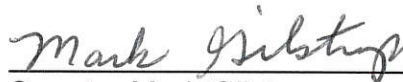
be flagged for Omnibus consideration as they would require State General Fund financing.

7. The Subcommittee notes that the new phone system installed at the agency is designed to help prevent last year's problems with communicating with the agency. The new system is designed to handle 6,300 calls per day, but according to agency documentation 20 percent of the callers may receive a busy signal the first or second time they call during the 10 to 20 workday period around April 15. A new switch to be installed March 1 will enable the agency to track the length of time customers must be on hold and allow the agency to determine if a further capacity expansion is required. The agency reports the cost to further increase capacity and ensure no customers receive a busy signal during that period of the year is \$347,797, with an ongoing cost of \$241,851 after the first year. The Subcommittee recommends that the agency diligently monitor the situation and report back if additional system capacity is required.

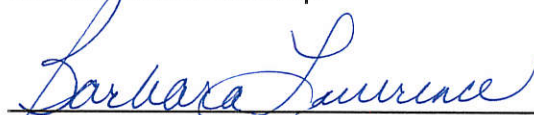
8. The Subcommittee notes that Project 2000 is nearing completion. Project expenditures through December, 1999 have totaled \$60.5 million, while revenues attributable to the new system have totaled \$62.9 million. The agency reports that the next six months will concentrate on improved tax processing, expansion of compliance activities, and integration of corporate income tax into the integrated tax system. So far, tax processing has improved over prior year's performance. As of February 15, the Department has processed 152,991 refunds, a 66.3 percent improvement over last year and a 59.5 percent improvement over 1998. Electronic filings are also up for the period, 37,112 compared to 24,219 last year. While total tax refunds are up, from \$34.6 million last year to \$50.7 million this year, the average refund is down in most categories, especially individual income tax refunds which are averaging \$341 compared to \$379 last year. The Subcommittee is hopeful that this trend continues and the Department has a smooth and successful tax season this year.



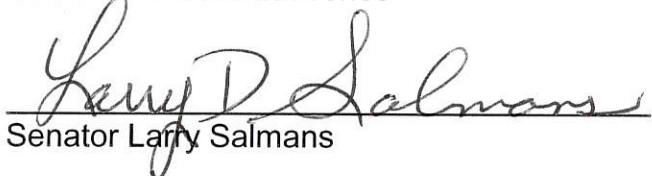
Senator Stephen Morris, Subcommittee Chair



Senator Mark Gilstrap



Senator Barbara Lawrence



Senator Larry Salmans

Accounts Receivable Aging Report
as of
12/31/1999

Attachment 2

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Corporate Income	1-30 days	\$ 261,055	\$ -	\$ -	\$ 261,055
	31-60 days	\$ 1,647,687	\$ 26,963	\$ -	\$ 1,674,650
	61-90 days	\$ 12,738	\$ -	\$ -	\$ 12,738
	91-120 days	\$ 45,267	\$ -	\$ -	\$ 45,267
	121-to180 days	\$ 203,884	\$ -	\$ -	\$ 203,884
	181-365 days	\$ 1,802,909	\$ 115,820	\$ -	\$ 1,918,729
	Over 365 days	\$ 42,353,931	\$ 1,523,692	\$ 64,741,966	\$ 108,619,589
Total AR		\$ 46,327,471	\$ 1,666,475	\$ 64,741,966	\$ 112,735,912

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Individual Income	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ 10,864	\$ -	\$ -	\$ 10,864
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ 1,764,964	\$ 545,977	\$ -	\$ 2,310,941
	121-to180 days	\$ 439,954	\$ 91,224	\$ -	\$ 531,178
	181-365 days	\$ 1,869,016	\$ 271,025	\$ -	\$ 2,140,041
	Over 365 days	\$ 36,620,905	\$ 5,212,787	\$ 9,839,598	\$ 51,673,290
Total AR		\$ 40,705,703	\$ 6,121,013	\$ 9,839,598	\$ 56,666,314

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Withholding	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ 28,019	\$ 11,765	\$ -	\$ 39,784
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ 1,074,211	\$ 9,003	\$ -	\$ 1,083,214
	121-to180 days	\$ 3,183,034	\$ 18,357	\$ -	\$ 3,201,391
	181-365 days	\$ 3,485,574	\$ 57,961	\$ -	\$ 3,543,535
	Over 365 days	\$ 14,635,967	\$ 3,615,761	\$ 7,088,774	\$ 25,340,502
Total AR		\$ 22,406,805	\$ 3,712,847	\$ 7,088,774	\$ 33,208,426

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Transient Guest	1-30 days	\$ 51,687	\$ -	\$ -	\$ 51,687
	31-60 days	\$ 6,887	\$ -	\$ -	\$ 6,887
	61-90 days	\$ 3,961	\$ -	\$ -	\$ 3,961
	91-120 days	\$ 14,975	\$ -	\$ -	\$ 14,975
	121-to180 days	\$ 22,538	\$ -	\$ -	\$ 22,538
	181-365 days	\$ 53,230	\$ -	\$ -	\$ 53,230
	Over 365 days	\$ 544,161	\$ 270,233	\$ 633,263	\$ 1,447,657
Total AR		\$ 697,439	\$ 270,233	\$ 633,263	\$ 1,600,935

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Sales Tax	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ 547,270	\$ -	\$ -	\$ 547,270
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-365 days	\$ -	\$ -	\$ -	\$ -
	Over 365 days	\$ 62,543,705	\$ 13,909,545	\$ 26,399,120	\$ 102,852,370
Total AR		\$ 63,090,975	\$ 13,909,545	\$ 26,399,120	\$ 103,399,640

Senate Ways and Means Committee

Accounts Receivable Aging Report
as of
12/31/1999

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Consumers Compensation	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ 84,917	\$ -	\$ -	\$ 84,917
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-365 days	\$ -	\$ -	\$ -	\$ -
	Over 365 days	\$ 1,553,079	\$ 245,519	\$ 999,698	\$ 2,798,296
	Total AR	\$ 1,637,996	\$ 245,519	\$ 999,698	\$ 2,883,213

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Retailer's Compensation	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-365 days	\$ -	\$ -	\$ -	\$ -
	Over 365 days	\$ 2,840,648	\$ 299,064	\$ 2,051,746	\$ 5,191,458
	Total AR	\$ 2,840,648	\$ 299,064	\$ 2,051,746	\$ 5,191,458

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Liquor Excise	1-30 days	\$ 7,205	\$ -	\$ -	\$ 7,205
	31-60 days	\$ 67,863	\$ 2,258	\$ -	\$ 70,121
	61-90 days	\$ 15,917	\$ -	\$ -	\$ 15,917
	91-120 days	\$ 71,345	\$ -	\$ -	\$ 71,345
	121-to180 days	\$ 39,660	\$ -	\$ -	\$ 39,660
	181-365 days	\$ 414,631	\$ 13,542	\$ -	\$ 428,173
	Over 365 days	\$ 779,905	\$ 185,289	\$ 937,584	\$ 1,902,778
	Total AR	\$ 1,396,526	\$ 201,089	\$ 937,584	\$ 2,535,199

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Retail Liquor Excise	1-30 days	\$ 3,169	\$ -	\$ -	\$ 3,169
	31-60 days	\$ 1,187	\$ 154	\$ -	\$ 1,341
	61-90 days	\$ 8,853	\$ 6,717	\$ -	\$ 15,570
	91-120 days	\$ 19,636	\$ -	\$ -	\$ 19,636
	121-to180 days	\$ 77,825	\$ -	\$ -	\$ 77,825
	181-365 days	\$ 92,735	\$ 3,868	\$ -	\$ 96,603
	Over 365 days	\$ 3,415,196	\$ 329,739	\$ 3,162,471	\$ 6,907,406
	Total AR	\$ 3,618,601	\$ 340,478	\$ 3,162,471	\$ 7,121,550

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Bingo Card	1-30 days	\$ 1,804	\$ -	\$ -	\$ 1,804
	31-60 days	\$ 468	\$ -	\$ -	\$ 468
	61-90 days	\$ 197	\$ -	\$ -	\$ 197
	91-120 days	\$ 60	\$ -	\$ -	\$ 60
	121-to180 days	\$ 69	\$ -	\$ -	\$ 69
	181-365 days	\$ 527	\$ -	\$ -	\$ 527
	Over 365 days	\$ 13,418	\$ -	\$ 7,339	\$ 20,757
	Total AR	\$ 16,543	\$ -	\$ 7,339	\$ 23,882

Accounts Receivable Aging Report as of 12/31/1999

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Motor Fuel Special Fuel	1-30 days	\$ 1,226,814	\$ -	\$ -	\$ 1,226,814
	31-60 days	\$ 73,703	\$ -	\$ -	\$ 73,703
	61-90 days	\$ 32,819	\$ -	\$ -	\$ 32,819
	91-120 days	\$ 7,770	\$ -	\$ -	\$ 7,770
	121-to180 days	\$ 5,242	\$ -	\$ -	\$ 5,242
	181-270 days	\$ 18,676	\$ -	\$ -	\$ 18,676
	Over 270 days	\$ 382,146	\$ -	\$ 564,684	\$ 947,130
	Total AR	\$ 1,747,470	\$ -	\$ 564,684	\$ 2,312,154

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Interstate Fuel	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days *	\$ 2,115	\$ -	\$ -	\$ 2,115
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days*	\$ 17,740	\$ -	\$ -	\$ 17,740
	181-270 days	\$ 7,131	\$ -	\$ -	\$ 7,131
	Over 270 days	\$ 39,480	\$ -	\$ 61,859	\$ 101,339
	Total AR	\$ 66,466	\$ -	\$ 61,859	\$ 128,325

* 1-90 days have been combined and 91 to 180 days have been combined as reports avail.

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Cigarette	1-30 days *	\$ 2,641,067	\$ -	\$ -	\$ 2,641,067
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-360 days	\$ -	\$ -	\$ -	\$ -
	Over 360 days	\$ -	\$ -	\$ -	\$ -
	Total AR	\$ 2,641,067	\$ -	\$ -	\$ 2,641,067

Cigarette AR balances must be paid within 30 days. Most stamps are purchased on a credit bond, if not paid within 30 days, customer is not permitted to purchase more stamps.

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Motor Carrier	Billed n/delinq. *	\$ 10,274,395	\$ -	\$ -	\$ 10,274,395
	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-360 days	\$ -	\$ -	\$ -	\$ -
	Over 360 days *	\$ 5,067,273	\$ -	\$ 26,122,299	\$ 31,189,572
Total AR	\$ 15,341,668	\$ -	\$ 26,122,299	\$ 41,463,967	

* Motor Carriers are billed annually with 1/2 payment due end of December and 1/2 payment due end of June. Since this report is as of Dec. 31, all dollars on the first line would be considered current.

Accounts Receivable Aging Report as of 12/31/1999

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Severance Gas Tax	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-360 days	\$ -	\$ -	\$ -	\$ -
	Over 360 days *	\$ 366,266	\$ -	\$ 3,737	\$ 370,003
	Total AR	\$ 366,266	\$ -	\$ 3,737	\$ 370,003

* Currently no aging report available. For this purpose all AR was considered over 1 yr old.

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Drug Tax	1-30 days	\$ -	\$ -	\$ -	\$ -
	31-60 days	\$ -	\$ -	\$ -	\$ -
	61-90 days	\$ -	\$ -	\$ -	\$ -
	91-120 days	\$ -	\$ -	\$ -	\$ -
	121-to180 days	\$ -	\$ -	\$ -	\$ -
	181-360 days	\$ -	\$ -	\$ -	\$ -
	Over 360 days *	\$ 7,456,403	\$ -	\$ 91,962,298	\$ 99,418,701
	Total AR	\$ 7,456,403	\$ -	\$ 91,962,298	\$ 99,418,701

* Currently no aging report available. For this purpose all AR was considered over 1 yr old.

Tax Type	AGE	Collectable	Bankruptcy	Uncollectable	Total
Total AR For All Taxes Listed Above	Motor C. Billed	\$ 10,274,395	\$ -	\$ -	\$ 10,274,395
	1-30 days	\$ 4,192,801	\$ -	\$ -	\$ 4,192,801
	31-60 days	\$ 2,468,865	\$ 41,140	\$ -	\$ 2,510,005
	61-90 days	\$ 76,600	\$ 6,717	\$ -	\$ 83,317
	91-120 days	\$ 2,998,228	\$ 554,980	\$ -	\$ 3,553,208
	121-to180 days	\$ 3,989,946	\$ 109,581	\$ -	\$ 4,099,527
	181-360 days	\$ 7,744,429	\$ 462,216	\$ -	\$ 8,206,645
	Over 360 days *	\$ 178,612,783	\$ 25,591,629	\$ 234,576,436	\$ 438,780,848
	Total AR	\$ 210,358,047	\$ 26,766,263	\$ 234,576,436	\$ 471,700,746

\$ 43 / 210M - 5%

Budget Committee Report

Agency: Kansas Department of Commerce and Housing **Bill No. --**

Bill Sec. --

Analyst: Davis

Analysis Pg. No. 1274

Budget Page No. 97

Expenditure Summary	Agency Req. FY 01	Gov. Rec. FY 01	Budget Committee Adjustments
All Funds:			
State Operations	\$ 21,104,276	\$ 20,908,126	\$ 0
Aid to Local Units	54,916,471	54,875,443	75,000
Other Assistance	11,104,918	10,379,918	210,000
Subtotal - Operating	<u>\$ 87,125,665</u>	<u>\$ 86,163,487</u>	<u>\$ 285,000</u>
Capital Improvements	348,650	288,650	0
TOTAL	<u><u>\$ 87,474,315</u></u>	<u><u>\$ 86,452,137</u></u>	<u><u>\$ 285,000</u></u>
State General Fund:			
State Operations	\$ 1,456,007	\$ 0	\$ 0
Aid to Local Units	933,022	0	0
Other Assistance	0	0	0
Subtotal - Operating	<u>\$ 2,389,029</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Improvements	0	0	0
TOTAL	<u><u>\$ 2,389,029</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
EDIF:			
State Operations	\$ 7,366,989	\$ 8,620,409	\$ 0
Aid to Local Units	1,072,000	1,507,522	75,000
Other Assistance	5,968,900	6,043,900	210,000
Subtotal - Operating	<u>\$ 14,407,889</u>	<u>\$ 16,171,831</u>	<u>\$ 285,000</u>
Capital Improvements	348,650	188,650	0
TOTAL	<u><u>\$ 14,756,539</u></u>	<u><u>\$ 16,360,481</u></u>	<u><u>\$ 285,000</u></u>
All Other Funds:			
State Operations	\$ 12,281,280	12,287,717	\$ 0
Aid to Local Units	52,911,449	53,367,921	0
Other Assistance	5,136,018	4,336,018	0
Subtotal - Operating	<u>\$ 70,328,747</u>	<u>\$ 69,991,656</u>	<u>\$ 0</u>
Capital Improvements	0	100,000	0
TOTAL	<u><u>\$ 70,328,747</u></u>	<u><u>\$ 70,091,656</u></u>	<u><u>\$ 0</u></u>
FTE Positions	138.0	136.0	0.0
Unclass. Temp. Positions	4.0	4.0	0.0
TOTAL	<u><u>142.0</u></u>	<u><u>140.0</u></u>	<u><u>0.0</u></u>

Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *3*

Agency Request/Governor's Recommendation

The Department of Commerce and Housing requests total operating expenditures of \$87,125,665 for FY 2001. The request includes:

- **SGF**
 - \$2,389,029 or 2.7 percent of the total operating budget
 - Includes \$120,101 in requested enhancements
- **EDIF**
 - \$14,407,889 or 16.5 percent of the total operating budget
 - Includes \$223,250 in requested enhancements
- **Other Funds**
 - \$70,328,747 or 80.7 percent of the total operating budget
 - Includes \$100,354 from the Low Income Housing Tax Credit Fee Fund requested as an enhancement
 - Includes \$4.06 million for the School to Work Program

The Governor recommends total operating expenditures of \$86,163,487 for FY 2001. The recommendation includes:

- **No State General Fund dollars**
- **EDIF**
 - \$16,171,831 or 18.8 percent of the total operating budget
 - The Governor increases EDIF funding to offset the elimination of SGF dollars
 - Includes \$300,000 each for the Eisenhower Center and the National Teachers Hall of Fame
- **Other Funds**
 - \$69,991,656 or 81.2 percent of the total operating budget
 - The Governor includes funding for the School-to-Work program

The following table details the FY 2001 enhancements.

FY 2001 Enhancements									
Enhancement	Agency Request				Governor's Recommendation				
	SGF	EDIF	All Funds	FTE	SGF	EDIF	All Funds	FTE	
Midwest U.S.-Japan Association Conference	\$ 0	\$ 150,000	\$ 150,000	0.0	\$ 0	\$ 150,000	\$ 150,000	0.0	
Goodland Travel Information Center	0	220,000	220,000	0.0	0	100,000	200,000	0.0	
Community Service Tax Credits	120,101	23,250	143,351	3.0	0	43,528	43,528	1.0	
Increase of Kansas Trade Show Assistance Program Funding	0	50,000	50,000	0.0	0	0	0	0.0	
Parking Lot Repair, Olathe Travel Information Center	0	40,000	40,000	0.0	0	0	0	0.0	
Additional Housing Staff	0	0	100,354	2.0	0	0	87,056	2.0	
TOTAL—FY 2001 Enhancement	<u>\$ 120,101</u>	<u>\$ 483,250</u>	<u>\$ 703,705</u>	<u>5.0</u>	<u>\$ 0</u>	<u>\$ 293,528</u>	<u>\$ 480,584</u>	<u>3.0</u>	

Budget Committee Recommendations

1. Add \$75,000 (EDIF) for Small Business Development Centers.
2. Add \$60,000 (EDIF) for the Wichita World Trade Center.
3. Add \$150,000 (EDIF) for the Challenger Learning Center.
4. The Budget Committee notes that the Governor's FY 2001 Economic Development Initiatives Fund (EDIF) budget recommendation is structured around the goal of offsetting State General Fund expenditures with EDIF to as great as possible an extent. The Budget Committee further notes that the Governor's FY 2001 recommendation for the Department of Commerce and Housing does not include any State General Fund dollars, a decrease of \$2,227,697 from the Governor's FY 2000 estimate. The Budget Committee notes that the Department's total SGF and EDIF budget (including the transfers to the Kansas Economic Opportunity Initiative Fund - KEOIF and the Kansas Existing Industry Expansion Program - KEIEP) is a decrease of \$1,862,286, or 8.4 percent, from the current year. While the Governor recommends an EDIF increase of \$365,411, or 1.8 percent, over the FY 2000 estimate, the increase of EDIF dollars does not completely offset the loss of State General Fund dollars.

House Committee Recommendation

The Committee concurs with the recommendations of the Budget Committee with the following adjustment:

1. Do not add funding for the Challenger Learning Center.

Senate Subcommittee Report

Agency: Kansas Department of Commerce **Bill No.** S.B. 639
and Housing

Bill Sec. 25

Analyst: Davis

Analysis Pg. No. 1274

Budget Page No. 97

<u>Expenditure Summary</u>	<u>Agency Req. FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Senate Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 21,104,276	\$ 20,908,126	\$ (167,265) *
Aid to Local Units	54,916,471	54,875,443	(231,472)
Other Assistance	11,104,918	10,379,918	(400,000)
Subtotal - Operating	<u>\$ 87,125,665</u>	<u>\$ 86,163,487</u>	<u>\$ (798,737)</u>
Capital Improvements	348,650	288,650	(100,000)
TOTAL	<u><u>\$ 87,474,315</u></u>	<u><u>\$ 86,452,137</u></u>	<u><u>\$ (898,737)</u></u>
State General Fund:			
State Operations	\$ 1,456,007	\$ 0	\$ 0
Aid to Local Units	933,022	0	0
Other Assistance	0	0	0
Subtotal - Operating	<u>\$ 2,389,029</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Improvements	0	0	0
TOTAL	<u><u>\$ 2,389,029</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
EDIF:			
State Operations	\$ 7,366,989	\$ 8,620,409	\$ (115,580)
Aid to Local Units	1,072,000	1,507,522	75,000
Other Assistance	5,968,900	6,043,900	(400,000)
Subtotal - Operating	<u>\$ 14,407,889</u>	<u>\$ 16,171,831</u>	<u>\$ (440,580)</u>
Capital Improvements	348,650	188,650	(100,000)
TOTAL	<u><u>\$ 14,756,539</u></u>	<u><u>\$ 16,360,481</u></u>	<u><u>\$ (540,580)</u></u>
All Other Funds:			
State Operations	\$ 12,281,280	12,287,717	\$ (51,685)
Aid to Local Units	52,911,449	53,367,921	(306,472)
Other Assistance	5,136,018	4,336,018	0
Subtotal - Operating	<u>\$ 70,328,747</u>	<u>\$ 69,991,656</u>	<u>\$ (358,157)</u>
Capital Improvements	0	100,000	0
TOTAL	<u><u>\$ 70,328,747</u></u>	<u><u>\$ 70,091,656</u></u>	<u><u>\$ (358,157)</u></u>
FTE Positions	138.0	136.0	0.0
Unclass. Temp. Positions	4.0	4.0	0.0
TOTAL	<u><u>142.0</u></u>	<u><u>140.0</u></u>	<u><u>0.0</u></u>

* Includes a reduction of \$167,265 (including \$115,580 from the EDIF) for the Governor's employee salary adjustment. Absent the decrease for the pay plan, the recommendation is a decrease of \$731,472 from the Governor's recommendation for FY 2001.

Senate Subcommittee Recommendations

The Subcommittee concurs with the Governor with the following adjustments.

1. Delete \$167,265 (including \$115,580 from the EDIF) for the Governor's recommended pay plan adjustments for classified step movement (\$102,860), longevity bonus payments (\$42,090), and a 2.5 percent unclassified merit pool (\$22,315).
2. Reduce expenditures from the Partnership Fund by \$306,472 and transfer that amount to the Economic Development Initiatives Fund (EDIF). The Governor's recommendation includes a transfer of \$93,528 to the EDIF, and the amount recommended for transfer by the Subcommittee is in addition to the Governor's recommendation. The Subcommittee's recommendation would leave a balance of \$739,906 and would allow for the financing of approximately two infrastructure projects in FY 2001, which the Subcommittee believes to be sufficient to cover any additional projects that may need to be addressed in the current (for which no expenditures are budgeted) or budget year. The Department reported that no projects have been identified for financing in FY 2001. Since FY 1993, only two projects have been financed through the Partnership Fund, one in FY 1997 (\$300,000) and one in FY 1998 (\$300,000).
3. Shift \$100,000 (EDIF) for the Goodland Travel Information Center from FY 2001 to FY 2002. The Department reported that this portion of the funding for the travel information center can be used for any portion of the overall project. In order to accommodate this delay, the EDIF dollars can be used for expenses incurred at the end of construction for items such as fixtures and interior construction. The Governor's recommendation includes 20 percent from the Department of Commerce and Housing (including \$100,000 from proceeds from magazine sales in addition to the EDIF dollars) and 80 percent from the Department of Transportation.
4. Delete \$200,000 (EDIF) each for the Eisenhower Center and the National Teachers Hall of Fame. The Subcommittee believes that the Division of Travel and Tourism should have the opportunity to prioritize all tourist attractions in the state, and encourages both the Eisenhower Center and the National Teachers Hall of Fame to seek such additional state dollars through the competitive Attraction Development Grant program. The Subcommittee notes that individual Attraction Development Grants are statutorily limited to \$170,420 in FY 2001 and most of the Division of Travel and Tourism's focus is on providing grants to small attractions. Since the Subcommittee believes there is justification for recognizing the importance of larger projects such as these from a statewide tourism perspective, the Subcommittee's recommendation does leave intact \$100,000 of each of the grants for projects recommended in the Governor's budget.
5. Add \$75,000 (EDIF) for the Small Business Development Center to maintain current state support. The Subcommittee was informed that the additional \$75,000 of state money brings \$150,000 of additional federal dollars to the local SBDCs across the state. The Subcommittee notes the valuable role that SBDCs play in assisting small businesses across the state.

6. The Subcommittee notes that funding for the Kansas Industrial Training and Retraining (KIT/KIR) programs were reduced by \$300,000 from current levels in FY 2001. The Subcommittee believes that these are core economic development programs and recommends that they receive consideration at Omnibus if EDIF funds are available.



Senator Alicia Salisbury, Chairperson



Senator Christine Downey



Senator Barbara Lawrence

Economic Development Initiatives Fund

Agency/Program	Governor's Recommendation FY 2000	Senate Committee Adjustments FY 2000
Department of Commerce and Housing ⁽¹⁾		
Agency Operations	\$ 7,006,215	
Small Business Development Centers	485,000	
Certified Development Companies	475,000	
Kansas Industrial Training/Retraining	3,600,000	
Trade Show Promotion Grants	150,000	
Community Capacity Building Grants	197,000	
Economic Opportunity Initiative Fund	5,000,000	
Existing Industry Expansion	800,000	
Tourism Promotion Grants	952,100	
Mid-America World Trade Center	41,889	
Mainstreet Grant and Development Prog.	216,800	
Agriculture Product Development	540,000	
Training Equipment Grants	300,000	
Travel Information Center Repairs	15,000	
Motion Picture and Television Rebate	75,000	
Kansas Sports Hall of Fame	0	
Eisenhower Museum Grant	300,000	
National Teachers Hall of Fame	0	
HOME Program	0	
Subtotal - KDOCH	\$ 20,154,004	
Kansas Technology Enterprise Corporation ⁽¹⁾		
Agency Operations	\$ 1,338,486	
Centers of Excellence	3,552,640	
Research Matching Grants	969,196	
Business Innovative Research Grants	76,000	
State Small Business Innovation Research	440,000	
Special Projects	79,303	
Commercialization Grants	1,490,000	
Mid-America Manuf. Tech. Center	1,797,338	
EPSCoR	3,200,000	
Subtotal - KTEC	\$ 12,942,963	
Kansas, Inc.	\$ 189,563	
Board of Regents		
Matching Grants - AVTS	200,000	
Post-secondary Aid - AVTS	6,707,144	
Capital Outlay Aid - AVTS	2,000,000	
Subtotal - Education	\$ 8,907,144	
Historical Society	0	
Department of Administration		
Public TV Microwave Connection	0	
State Water Plan Fund	2,000,000	
KSU -- Ag Extension		
Ogalala Aquifer Study	0	
Wildlife and Parks		
Local Government Outdoor Recreation	500,000	
State Fair	35,000	
TOTAL TRANSFERS AND EXPENDITURES	\$ 44,728,674	\$ 0
EDIF Resource Estimate	Gov. Rec.	Senate Comm. Adj.
	FY 2000	FY 2000
Beginning Balance	\$ 3,672,000	-
Gaming Revenues	42,500,000	-
Other Income ⁽²⁾	800,182	-
Total Available	\$ 46,972,182	\$ 46,972,182
Less: Expenditures and Transfers	44,728,674	44,728,674
ENDING BALANCE	\$ 2,243,508	\$ 2,243,508

1) Does not include expenditures from prior year EDIF allocations.

2) This category includes interest income as well as amounts lapsed by the 2000 Legislature

Senate Ways and Means Committee

Date *February 22, 2000*

Economic Development Initiatives Fund

Agency/Program	Governor's Recommendation FY 2001	Senate Committee Adjustments FY 2001
Department of Commerce and Housing*		
Agency Operations	\$ 8,592,909	
Small Business Development Centers	410,000	
Certified Development Companies	400,000	
Kansas Industrial Training/Retraining	3,300,000	
Trade Show Promotion Grants	150,000	
Community Capacity Building Grants	197,000	
Economic Opportunity Initiative Fund	3,500,000	
Existing Industry Expansion	500,000	
Tourism Promotion Grants	852,100	
Mid-America World Trade Center	0	
Mainstreet Grant and Development Prog.	216,800	
Agriculture Product Development	540,000	
Training Equipment Grants	277,500	
Travel Information Centers	115,000	
Motion Picture and Television Rebate	75,000	
Kansas Sports Hall of Fame	0	
Eisenhower Museum Grant	300,000	
National Teachers Hall of Fame	300,000	
HOME Program	533,022	
Challenger Learning Center	0	
Subtotal - KDCH	\$ 20,259,331	
Kansas Technology Enterprise Corporation *		
Agency Operations	\$ 1,305,499	
Centers of Excellence	4,325,000	
Research Matching Grants	1,246,000	
Business Innovative Research Grants	76,000	
State Small Business Innovation Research	440,000	
Special Projects	79,303	
Commercialization Grants	845,000	
Mid-America Manufact. Tech. Center	950,931	
EPSCoR	2,436,126	
Subtotal - KTEC	\$ 11,703,859	
Kansas, Inc.	\$ 336,137	
Board of Regents		
Matching Grants - AVTS	200,000	
Post-secondary Aid - AVTS	6,882,981	
Capital Outlay Aid - AVTS	2,200,000	
Subtotal - Education	\$ 9,282,981	
Historical Society	0	16,000
Department of Administration		
Public TV Microwave Connection	350,000	
State Water Plan Fund	2,000,000	
Wildlife and Parks		
Local Government Outdoor Recreation	475,000	(275,000)
State Fair	100,000	25,000
TOTAL TRANSFERS AND EXPENDITURES	\$ 44,507,308	\$ (234,000)
EDIF Resource Estimate	Gov. Rec.	Senate Comm. Adj.
	FY 2001	FY 2001
Beginning Balance	\$ 2,243,508	-
Gaming Revenues	42,500,000	-
Other Income	594,000	-
Total Available	\$ 45,337,508	\$ 45,337,508
Less: Expenditures and Transfers	44,507,308	44,273,308
ENDING BALANCE	\$ 830,200	\$ 1,064,200

* - Does not include expenditures from prior year EDIF allocations.

Budget Committee Report

Agency: Kansas, Inc.

Bill No.

Bill Sec.

Analyst: Davis

Analysis Pg. No. 1300

Budget Page No. 303

Expenditure Summary	Agency Request FY 01	Gov. Rec. FY 01	Budget Committee Adjustments
All Funds:			
State Operations	\$ 463,896	\$ 336,137	\$ 10,000
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	\$ 463,896	\$ 336,137	\$ 10,000
State General Fund:			
State Operations	\$ 201,362	\$ 0	\$ 0
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	\$ 201,362	\$ 0	\$ 0
Other Funds:			
State Operations	\$ 262,534	\$ 336,137	\$ 10,000
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	\$ 262,534	\$ 336,137	\$ 10,000
FTE Positions	4.5	4.0	0.0
Unclassified Temp. Positions	0.0	0.0	0.0
TOTAL	4.5	4.0	0.0

Agency Request/Governor's Recommendation

Kansas, Inc. requests \$463,896 for FY 2001 operating expenditures. The request includes:

- **State General Fund:**
 - \$201,362 or 43.4 percent of the total FY 2001 operating request
 - the entire request is for salaries and wages for 4.5 FTE positions
- **Economic Development Initiatives Fund**
 - \$262,534 or 56.6 percent of the total FY 2001 operating request
 - includes \$90,000 in requested enhancements

The Governor recommends FY 2001 operating expenditures of \$336,137. The recommendation includes:

Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *5*

- **No State General Fund Dollars**
- **Economic Development Initiatives Fund**
 - The entire recommendation is funded from the EDIF
 - The Governor makes a reduction from requested salaries and wages for the 1.0 FTE Research Analyst position eliminated in FY 2000
 - The Governor reduces other operating expenditures by \$20,000 from the agency request to reflect the funding transferred by the agency from the Research Analyst position in FY 2000
 - The recommendation includes funding for the Governor's pay plan and adjustments in fringe benefits

The FY 2001 Enhancement request is detailed in the following table.

Enhancement	FY 2001 Enhancements					
	Agency Request			Governor's Recommendation		
	EDIF	All Funds	FTE	EDIF	All Funds	FTE
Strategic Planning Study	\$ 90,000	\$ 90,000	0.0	\$ 0	0	0.0

Budget Committee Recommendation

The Budget Committee concurs with the Governor's recommendations with the following exception and notations.

1. Lapse \$10,000 (EDIF) in **FY 2000**. Kansas, Inc. reported that it would not spend the \$10,000 appropriated by the 1999 Legislature in FY 2000 for an analysis of Kansas laws and regulations for their impact upon free trade.
2. Add \$10,000 (EDIF) in **FY 2001** for planning costs for a statewide economic development strategic planning study. This increase in EDIF funding is offset by the reduction in FY 2000.
3. The Budget Committee notes that the Governor's FY 2001 Economic Development Initiatives Fund (EDIF) budget recommendation is structured around the goal of offsetting State General Fund expenditures with EDIF to as great as possible an extent. The Budget Committee further notes that the Governor's FY 2001 recommendation for Kansas, Inc. does not include any State General Fund dollars, a decrease of \$182,562 from the Governor's FY 2000 estimate. The Budget Committee notes that Kansas, Inc.'s total budget is a decrease of \$35,988, or 9.7 percent, from the current year. While the Governor recommends an EDIF increase of \$146,574, or 77.3 percent, over the FY 2000 estimate, the increase of EDIF dollars does not completely offset the loss of State General Fund dollars.

House Committee Recommendation

The Committee concurs with the Budget Committee.

Subcommittee Report

Agency: Kansas, Inc.

Bill No. S.B. 639

Bill Sec. 26

Analyst: Davis

Analysis Pg. No. 1300

Budget Page No. 303


<u>Expenditure Summary</u>	<u>Agency Request FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 463,896	\$ 336,137	\$ 35,276
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 463,896</u>	<u>\$ 336,137</u>	<u>\$ 35,276</u>
State General Fund:			
State Operations	\$ 201,362	\$ 0	\$ 0
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 201,362</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Funds:			
State Operations	\$ 262,534	\$ 336,137	\$ 35,276
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 262,534</u>	<u>\$ 336,137</u>	<u>\$ 35,276</u>
FTE Positions	4.5	4.0	0.0
Unclassified Temp. Positions	0.0	0.0	0.0
TOTAL	<u>4.5</u>	<u>4.0</u>	<u>0.0</u>

* Includes a reduction of \$5,724 (EDIF) for the Governor's employee salary adjustment. Absent the decrease for the pay plan, the recommendation is an increase of \$41,000 from the Governor's recommendation for FY 2001.

The Subcommittee concurs with the Governor with the following adjustments:

1. Delete \$5,724 (EDIF) for the Governor's recommended pay plan adjustments for a 2.5 percent unclassified merit pool.
2. Increase the EDIF expenditure limitation by \$41,000 to fund a strategic analysis of the state's economy. This allows Kansas, Inc. to spend carryforward balances from FY 2000 in FY 2001 and to fund the strategic plan without increasing its appropriation.

Kansas, Inc. originally requested \$90,000 for the strategic plan but has since reduced that request to \$45,000, having determined that part of the cost of the plan can be financed through other sources (the Department of Commerce and Housing, Kansas Technology Enterprise Corporation and the private sector). The Subcommittee recognizes the importance of creating a strategic plan for the next decade which is as well constructed, specific and detailed as the Redwood-Krider plan with measurable objectives. Without such a plan, the state's economic development future and policy would lack vision and could not be focused or structured. Allowing the expenditure of carryforward balances to fund the strategic plan can assist in the creation of such a plan.



Senator Alicia Salisbury, Chairperson



Senator Christine Downey



Senator Barbara Lawrence

Budget Committee Report

Agency: Kansas Technology Enterprise Corporation

Bill No. --

Bill Sec. --

Analyst: Davis

Analysis Pg. No. 1310 Budget Page No. 321

<u>Expenditure Summary</u>	<u>Agency Req. FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Budget Committee Adjustments</u>
All Funds:			
State Operations	\$ 2,852,139	\$ 2,718,902	\$ 0
Aid to Local Units	0	0	0
Other Assistance	35,844,799	14,195,925	0
TOTAL	<u>\$ 38,696,938</u>	<u>\$ 16,914,827</u>	<u>\$ 0</u>
State General Fund:			
State Operations	\$ 0	\$ 0	\$ 0
Aid to Local Units	0	0	0
Other Assistance	19,000,000	0	0
TOTAL	<u>\$ 19,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Economic Development Initiatives Fund:			
State Operations	\$ 2,392,000	\$ 2,258,763	\$ 0
Aid to Local Units	0	0	0
Other Assistance	12,149,799	9,500,925	0
TOTAL	<u>\$ 14,541,799</u>	<u>\$ 11,759,688</u>	<u>\$ 0</u>
Other Funds:			
State Operations	\$ 460,139	\$ 460,139	\$ 0
Aid to Local Units	0	0	0
Other Assistance	4,695,000	4,695,000	0
TOTAL	<u>\$ 5,155,139</u>	<u>\$ 5,155,139</u>	<u>\$ 0</u>
FTE Positions	18.0	18.0	0.0
Unclassified Temp. Positions	17.0	17.0	0.0
TOTAL	<u>35.0</u>	<u>35.0</u>	<u>0.0</u>

Agency Request/Governor's Recommendation

For FY 2001, KTEC requests **total operating expenditures** of \$38,696,938. This is an increase of \$19.7 million or 104.0 percent over the FY 2000 estimate. The request includes the following:

- **SGF**
 - Requested enhancement of \$19.0 million
- **EDIF**
 - Total requested expenditures of \$14,541,799
 - 37.6 percent of the total operating expenditures request
 - Includes \$2,392,000 in state operations
 - Includes \$12,149,799 in grants and other assistance
 - Includes \$1,040,000 in requested enhancements
- **Other Funds**
 - Total request of \$5,155,139
 - 13.3 percent of total operating request
 - Includes \$460,139 for state operations
 - Includes \$4,695,000 for grants and other assistance
 - Includes federal funding of \$4.5 million
- **Absent requested enhancements**, the FY 2001 request is a decrease of \$311,760 or 1.6 percent from the FY 2000 estimate.
- **Grants**
 - KTEC requests a total of \$35,844,799 in grants and other assistance for FY 2001
 - Includes \$12,149,799 from the EDIF

The Governor recommends \$16,914,827 for operating expenditures in FY 2001. The Governor's recommendation includes:

- **EDIF**
 - \$11,759,688 million, 69.5 percent of the total recommended operating budget
 - includes \$2,258,763 for state operations, and
 - \$9,500,925 for other assistance
 - The Governor does not recommend any of the requested enhancements for FY 2001
- **Other Funds**
 - 5,155,139, 30.5 percent of the recommended operating budget
 - including \$460,139 for state operations, and
 - \$4.5 million for MAMTC grants

The following table details FY 2001 requested enhancements.

FY 2001 Enhancements								
Enhancement	Agency Request				Governor's Recommendation			
	SGF	EDIF	All Funds	FTE	SGF	EDIF	All Funds	FTE
Strategic Technologies Initiative	\$ 19,000,000	\$ 0	\$ 19,000,000	0.0	\$ 0	\$ 0	\$ 0	0.0
Applied Research Matching Fund	0	540,000	540,000	0.0	0	0	0	0.0
Commercialization	0	500,000	500,000	0.0	0	0	0	0.0
TOTAL - FY 2001 Enhancement Req.	\$ 19,000,000	\$ 1,040,000	\$ 20,040,000	0.0	\$ 0	\$ 0	\$ 0	0.0

Budget Committee Recommendations

The Budget Committee concurs with the Governor's recommendations with the following notation.

1. The Budget Committee notes that the Governor's FY 2001 Economic Development Initiatives Fund (EDIF) budget recommendation is structured around the goal of offsetting State General Fund expenditures with EDIF to as great as possible an extent. The Budget Committee further notes that the Governor's FY 2001 EDIF recommendation for KTEC is a decrease of \$1.7 million (12.6 percent) from the FY 2000 estimate. The Budget Committee notes that although the state's other two economic development agencies receive an increase of EDIF funding in FY 2001, over the FY 2000 estimate, this increase is to partially offset the absence of State General Fund dollars that the Kansas Department of Commerce and Housing (KDOCH) and Kansas, Inc. have historically received. The Governor's recommendation for both KDOCH and Kansas, Inc. contains cuts in programs and agency operations, despite the increase in EDIF funding.

The Budget Committee wishes to bring to the attention of the entire Committee that in the Budget Committee's deliberations the EDIF budget was considered as a whole, not simply as individual agency appropriations.

House Committee Recommendation

The Committee concurs with the Budget Committee.

Senate Subcommittee Report

Agency: Kansas Technology Enterprise Corporation
Bill No. S.B. 639

Bill Sec. 27

Analyst: Davis

Analysis Pg. No. 1310 **Budget Page No.** 321

<u>Expenditure Summary</u>	<u>Agency Req. FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Senate Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 2,852,139	\$ 2,718,902	\$ (46,070)
Aid to Local Units	0	0	0
Other Assistance	35,844,799	14,195,925	763,874
TOTAL	<u>\$ 38,696,938</u>	<u>\$ 16,914,827</u>	<u>\$ 717,804</u>
State General Fund:			
State Operations	\$ 0	\$ 0	\$ 0
Aid to Local Units	0	0	0
Other Assistance	19,000,000	0	0
TOTAL	<u>\$ 19,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Economic Development Initiatives Fund:			
State Operations	\$ 2,392,000	\$ 2,258,763	\$ (46,070)
Aid to Local Units	0	0	0
Other Assistance	12,149,799	9,500,925	763,874
TOTAL	<u>\$ 14,541,799</u>	<u>\$ 11,759,688</u>	<u>\$ 717,804</u>
Other Funds:			
State Operations	\$ 460,139	\$ 460,139	\$ 0
Aid to Local Units	0	0	0
Other Assistance	4,695,000	4,695,000	0
TOTAL	<u>\$ 5,155,139</u>	<u>\$ 5,155,139</u>	<u>\$ 0</u>
FTE Positions	18.0	18.0	0.0
Unclassified Temp. Positions	17.0	17.0	0.0
TOTAL	<u>35.0</u>	<u>35.0</u>	<u>0.0</u>

* Includes a reduction of \$46,070 (EDIF) for the Governor's employee salary adjustment. Absent the decrease for the pay plan, the recommendation is an increase of \$763,874 from the Governor's recommendation for FY 2001.

Senate Subcommittee Recommendation

The Subcommittee concurs with the Governor with the following adjustments:

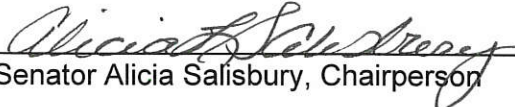
1. Delete \$46,070 for the Governor's recommended pay plan adjustments for a 2.5 percent unclassified merit pool.
2. Add \$763,874 (EDIF) for the Experimental Program to Stimulate Competitive Research (EPSCoR). This would restore EPSCoR to current levels of funding and leverage an additional \$1.1 million of federal dollars.
3. The Subcommittee notes that the Commercialization program was reduced by \$845,000 from current levels in the Governor's recommendation. The Subcommittee agrees with the Governor's recommendation to spend KTEC holdings for these grants, this reduction in Commercialization funding can be made up by completely spending down KTEC holdings.

KTEC holdings have been accumulating since FY 1993 to the current level of \$1.7 million. KTEC Holdings receives revenues primarily from the Applied Research Matching Fund royalty payments and distributions from the Ad Astra and Commercialization funds, and it is the intent of both KTEC and the Legislature that these revenues eventually should reduce KTEC's reliance on state funding. Expenditures from the account are subject to authorization by the KTEC Board of Directors. Annual receipts to KTEC Holdings are volatile and unpredictable and have fluctuated dramatically. There is no guarantee that money expended in FY 2001 to fund the Commercialization program will be recouped in a short period of time.

4. KTEC requested \$19.0 million for strategic technology initiatives. While the current budget situation does not allow for the Subcommittee to consider funding for this, we do recognize the importance of such an initiative and the fact that Kansas is lagging behind other states in such funding. The Subcommittee wishes to share the following information with the Committee and to note concern for the long term economic development prospects of Kansas. The table below shows science and technology initiatives in other states.

State Science and Technology Initiatives in 1999		
State	Funding	Program
Michigan	\$1.0 billion over 20 years	Life sciences research and development and biotechnology Commercialization
Indiana	\$50.0 million over 2 years	21 st Century Research and Technology Fund
Georgia	\$100.0 million over 5 years	Microchip Design and High Bandwidth Communication
Connecticut	\$30.0 million	Biotechnology
Ohio	\$50.0 million	Technology-Based Economic Development
Arkansas	\$10.0 million over 2 years	Arkansas Research Matching Fund
Pennsylvania	\$13.2 million over 4 years	Pittsburgh Digital Greenhouse
Michigan	\$6.0 million	Technology Based Growth Initiatives
Delaware	\$10.0 million	Delaware Biotechnology Initiative
Missouri	\$20.0 million	Technology-Oriented Venture Capital

5. For the reasons noted above, the Subcommittee recommends that additional funding to restore all or part of the Commercialization program should be reviewed at Omnibus if sufficient balances are available in the EDIF.



Senator Alicia Salisbury, Chairperson




Senator Christine Downey



Senator Barbara Lawrence

**Addendum to the Subcommittee Reports on
Department of Commerce and Housing
Kansas, Inc.
Kansas Technology Enterprise Corporation**

The Subcommittee believes that KTEC's programs such as EPSCoR research, technical assistance at the Centers of Excellence and Commercialization, as well as core economic development programs administered by the Department of Commerce and Housing and on-going analyses of the state's economy by Kansas, Inc., are valuable to the state's economic future. While the nation and the state are in the midst of an unprecedented period of economic prosperity, the State of Kansas is experiencing a tight budget year. The states around us are investing in the programs and infrastructures that will sustain their research universities and economic development efforts into the future, while core programs that have created the backbone for business development in our state and have measurable outcomes of job creation and capital investment are not even funded at current levels, and new competitive initiatives cannot be considered.



Senator Alicia Salisbury, Chairperson



Senator Christine Downey



Senator Barbara Lawrence

Senate Subcommittee Report

Agency: Kansas Lottery

Bill No. 639

Bill Sec. 23

Analyst: Efird

Analysis Pg. No. 1376

Budget Page No. 343

Expenditure Summary	Agency Reg. FY 01	Gov. Rec. FY 01	Subcommittee Adjustments
Agency Operations	\$ 9,385,180	\$ 8,998,099	\$ (90,589)
Online Communications	3,250,000	3,250,000	0
Online Service Provider Fee	7,290,985	7,290,985	0
Instant Tickets	2,135,500	2,035,500	0
State Operations	\$ 22,061,665	\$ 21,574,584	\$ (90,589)
Retailer Commissions	11,807,753	11,627,753	0
Retailer Paid Prizes	65,918,400	64,758,400	0
State Paid Prizes	43,000,000	42,000,000	0
Other Assistance	\$ 120,726,153	\$ 118,386,153	\$ 0
Total-Operations	<u>\$ 142,787,818</u>	<u>\$ 139,960,737</u>	<u>\$ (90,589)</u>
Lottery Sales	\$ 203,600,000	\$ 200,000,000	\$ 0
SGRF Transfers	\$ 61,080,000	\$ 61,500,000	\$ 4,500,000
SGRF Transfer Pct.	30.00%	30.75%	0.00%
FTE Positions	88.0	88.0	0.0
Unclassified Temp. Positions	5.0	2.0	0.0
TOTAL	<u>93.0</u>	<u>90.0</u>	<u>0.0</u>

Note: Includes a reduction of \$90,589 from all other funds for the Governor's employee salary plan adjustments. Absent the Subcommittee's adjustment to the Governor's salary plan, the total expenditure adjustment is a reduction of \$0 from all other funds. A revenue gain of \$4.5 million is projected.

Agency Est./Governor's Recommendation

The agency requests increased expenditures of \$4.2 million, or 3.0 percent, in FY 2001 based on a sales increase of \$5.6 million over the current fiscal year. Transfers to the SGRF would increase \$1.68 million based on the proposed FY 2001 budget, with the transfers totaling \$61,080,000. Of that amount, \$10,080,000 would be deposited in the State General Fund in late June of FY 2001. Total sales of \$203.6 million in FY 2001 as estimated by the agency are predicated on an enhancement package costing \$2.34 million that is projected to increase sales by \$3.6 million. In addition, the agency's base budget reflects a requested increase of \$1,069,783 that is based on a \$2.0 million increase in sales. The agency requests maintaining the SGRF transfer rate at 30.00 percent in order to make additional money available for prizes in FY 2001.

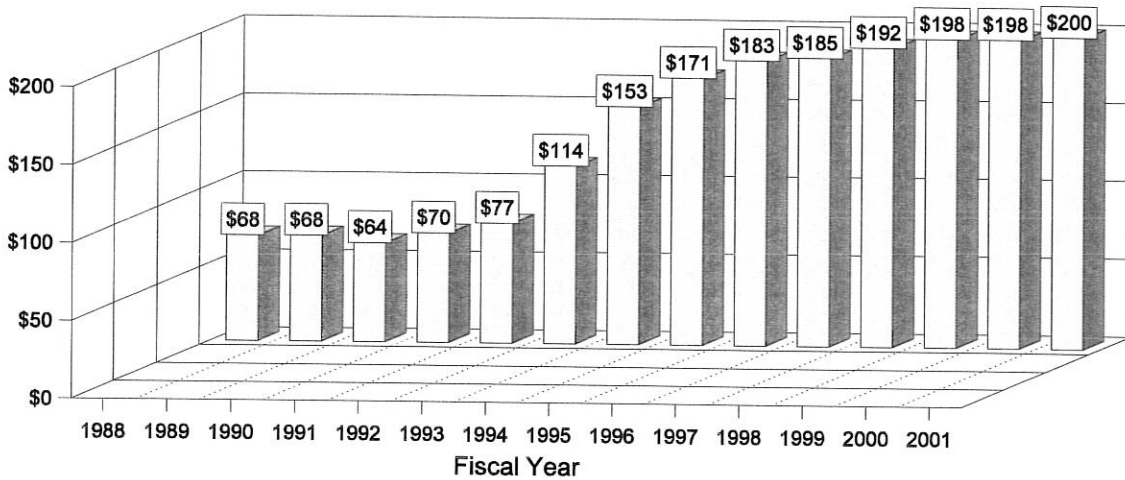
Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *8*

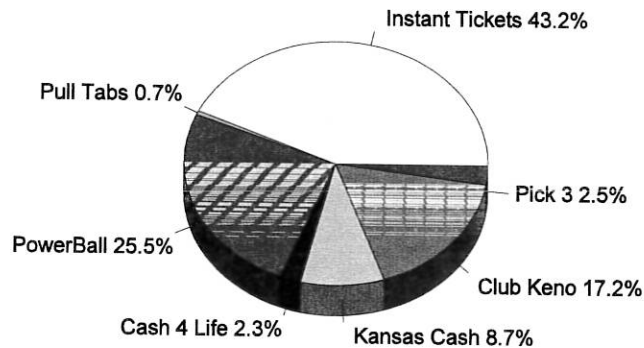
The Governor's recommendations in FY 2001 are based on sales of \$200 million, an increase of \$2 million over the current fiscal year estimate. The Governor recommends raising the SGRF transfer rate to 30.75 percent in FY 2001, an increase of 0.75 percent over the current fiscal year approved rate. Transfers to the SGRF are estimated at \$61.5 million, an increase of \$420,000 over the current fiscal year estimated transfers. No enhancements are recommended by the Governor. The Governor's recommendations allow a base budget increase of 1.1 percent for the agency, and an increase of 2.1 percent (\$433,808) for agency operations. The total increase in the agency's base budget amounts to \$1.5 million, of which over \$1 million would be for prizes and retailer commissions.

Lottery Sales: FY 1988 to FY 2001
(In Millions)



Note: FY 2000 and FY 2001 are Governor's estimated sales for all Lottery games.

**Types of Lottery Games by Sales
Actual FY 1999 Sales**



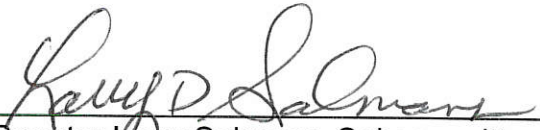
Senate Subcommittee Recommendation

The Subcommittee concurs with the Governor's recommendations in FY 2001 for the Kansas Lottery and makes the following additional adjustment and recommendation:

1. Reduce the Governor's salary adjustments for the recommended pay plan that include \$90,589 for adjustments of step movement for classified staff (\$29,162), longevity pay (\$19,646) and merit pay for unclassified staff (\$41,781).
2. Accelerate the July 15, 2001, State Gaming Revenues Fund (SGRF) transfer to account for the transaction in FY 2001. That transfer is based on June 2001 sales and should be credited in the fiscal year for which sales take place. In a prior fiscal year, the Legislature authorized only 11 transfers rather than 12, and this additional SGRF transfer in FY 2001 would reestablish the original transfer schedule for the Lottery. The estimated SGRF transfer should range between \$4.0 million and \$6.0 million, with the projected amount of \$4.5 million suggested by the Lottery staff. Because that transfer will be counted in FY 2001, the \$4.5 million of funding ultimately will be shifted to the State General Fund since any funding greater than \$50 million that the SGRF receives in a given fiscal year would be transferred to the SGF prior the end of that fiscal year. This measure would enhanced revenue credited to the SGF in FY 2001 at the end of the fiscal year.
3. Due to sales decreases in the first half of the current fiscal year, the sales projections and other related variables in the Lottery's budget may need to be adjusted if the present trend continues. The Subcommittee was encouraged by a dramatic upturn in January 2000 sales of instant tickets

and notes that Keno sales in the first half of the fiscal year was up almost 37 percent over the same period last fiscal year. One or two large jackpot prizes for online games, such as PowerBall, also would help boost sales in the second half of FY 2000. By April, with additional sales trends recorded, the Subcommittee plans to review the Lottery during the Omnibus period for several other reasons as noted below.


The higher SGRF transfer rate of 30.75 percent recommended in FY 2001 by the Governor may reduce sales next fiscal year since reduced funding for prizes will be available under the Governor's proposed financing plan. In FY 2000, the transfer SGRF rate was 30.00 percent in order for the Lottery to pay additional prizes. The Subcommittee recommends review of both FY 2000 sales trends and FY 2001 projections and assumptions during the Omnibus period in case adjustments in the Lottery budget are required at that time. Anything that results in a decline of sales signals a potential decrease in projected transfers to the SGRF that ultimately would impact the SGF and its ending balance for FY 2000 and FY 2001.



Senator Larry Salmans, Subcommittee Chair



Senator Marge Petty



Senator Alicia Salisbury

Senate Subcommittee Report

Agency: Kansas Racing and
Gaming Commission

Bill No. 639

Bill Sec. 24, 69

Analyst: Efird

Analysis Pg. No. 1363

Budget Page No. 355

Expenditure Summary	Agency Req. FY 01	Gov. Rec. FY 01	Subcommittee Adjustments
Racing Operations	3,462,876	3,390,010	\$ (41,764)
Gaming Operations	1,401,620	1,380,290	(21,277)
Subtotal—State Operations	\$ 4,864,496	\$ 4,770,300	\$ (63,041)
Racing Assistance	1,411,760	1,411,760	0
Total—Operations	<u>\$ 6,276,256</u>	<u>\$ 6,182,060</u>	<u>\$ (63,041)</u>
 SGRF Transfers	 \$ 286,386	 \$ 367,137	 \$ 0
 Racing FTE Positions	 43.0	 43.0	 0.0
Unclassified Temp. Positions	9.0	9.0	0.0
Gaming FTE Positions	20.0	20.0	0.0
Unclassified Temp. Positions	2.0	2.0	0.0
TOTAL	<u>74.0</u>	<u>74.0</u>	<u>0.0</u>

Note: Includes a reduction of \$63,041 from all other funds for the Governor's employee salary plan adjustments. Absent the Subcommittee's adjustment to the Governor's salary plan, the total adjustment is a reduction of \$0 from all other funds.

Agency Req./Governor's Recommendation

The agency's FY 2001 budget request reflects an increase of \$12,243 in gaming operations and an increase of \$39,654 in racing operations. A SGRF transfer of \$268,386 is estimated, a reduction of \$88,547 from the FY 2000 revised estimate. An additional 1.0 FTE position for staffing is requested in FY 2001, replacing two part-time staff positions.

The Governor's FY 2001 recommendations provide for a net 1.5 percent reduction in the agency's request and funding that would be \$43,393 less than in FY 2000. An increase of 1.0 FTE position is recommended. The racing operations budget would be reduced \$34,506 and gaming operations reduced \$9,087 by the Governor's recommendations. A transfer of \$367,137 to the State Gaming Revenues Fund (SGRF) is recommended in FY 2001. Because of Lottery contributes more than \$50 million in transfers to the SGRF, any money transferred above that statutory amount, such as the \$367,137 from the State Racing Fund, will be transferred to the State General Fund at the end of FY 2001.

Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *9*

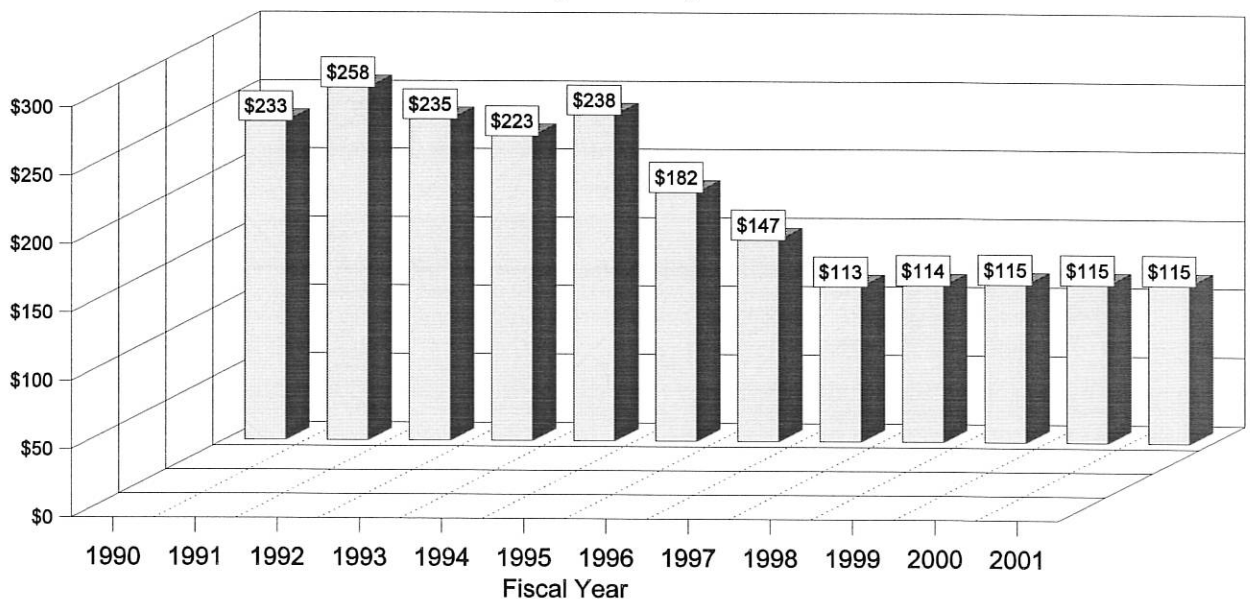
Senate Subcommittee Recommendation

The Subcommittee concurs with the Governor's recommendations in FY 2001 for the Kansas Racing and Gaming Commission, and makes the following additional adjustment and recommendation:

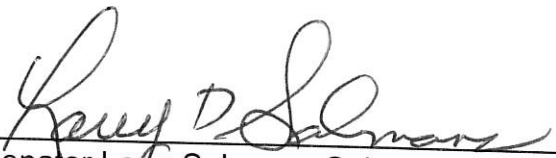
1. Reduce the Governor's salary adjustments for the recommended pay plan that include \$63,041 for adjustments for step movement for classified staff (\$32,112) and merit pay for unclassified staff (\$30,929).
2. Review the Kansas Racing and Gaming Commission during the Omnibus period since a Governor's Budget Amendment will be sought in order to add staff and funds relative to the projected reopening of a closed race track facility. The impact of an additional track, after expenses are deducted, may be to enhance the revenue available for transfer to the SGRF (and ultimately the SGF). In preliminary information presented to the Subcommittee, FY 2001 revenues from a reopened Camptown track in Southeast Kansas are projected at \$884,400 for the State Racing Fund, and after net expenses, a balance of almost \$300,000 is projected to be available for transfer to the SGRF. The following graph does not reflect the reopened Camptown race track in FY 2001 which is estimated to have a \$2.4 million monthly parimutuel handle once operations begin.

Parimutuel Handle: FY 1990 to FY 2001

(In Millions)



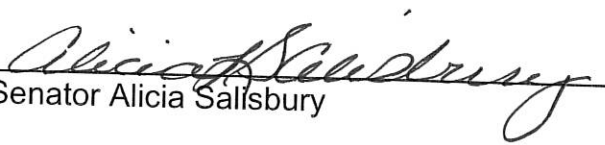
Source: Kansas Racing and Gaming Commission Budget; Monthly Reports. Projections do not include the Southeast Kansas race track which plans to reopen later this calendar year, after the Commission approved licenses.



Senator Larry Salmans, Subcommittee Chair



Senator Marge Petty



Senator Alicia Salisbury

Senate Subcommittee Report

Agency: State Board of Tax Appeals **Bill No. --**

Bill Sec. --

Analyst: Rampey

Analysis Pg. No. 1351 Budget Page No. 431

<u>Expenditure Summary</u>	<u>Agency Request FY 01</u>	<u>Gov. Rec. FY 01</u>	<u>Senate Subcommittee Adjustments*</u>
All Funds:			
State Operations	\$ 2,399,332	\$ 2,136,492	\$ (38,125)
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 2,399,332</u>	<u>\$ 2,136,492</u>	<u>\$ (38,125)</u>
State General Fund:			
State Operations	\$ 2,385,332	\$ 2,122,492	\$ (38,125)
Aid to Local Units	0	0	0
Other Assistance	0	0	0
TOTAL	<u>\$ 2,385,332</u>	<u>\$ 2,122,492</u>	<u>\$ (38,125)</u>
FTE Positions	37.0	--	0.0
Unclassified Temp. Positions	2.0	-	0.0
TOTAL	<u>39.0</u>	<u>-</u>	<u>0.0</u>

* Consists of a reduction of \$38,125 from the State General Fund for the Governor's salary plan adjustments.

AGENCY OVERVIEW

The State Board of Tax Appeals is the highest administrative taxing body in the state. The Board hears appeals from taxpayers regarding exemptions, equalizations, protests (valuation questions), and grievances that pertain to property, sales, excise, income, inheritance, and other related taxes administered by the State Department of Revenue. The Board also conducts hearings at the request of taxing subdivisions regarding the authority to exceed current budget limitations and to issue no-fund warrants. The five members of the Board are appointed by the Governor.

Legislation enacted by the 1998 Legislature created the Small Claims Division within the Board to hear and decide appeals of decisions, findings, orders, or rulings of the Kansas Director of Taxation when the amount of tax in controversy is less than \$15,000 or, in the case of property tax valuation disputes, when the property involved is single-family residential property or the appraised valuation is less than \$2.0 million. (Agricultural use

Senate Ways and Means Committee

Date *February 22, 2000*

Attachment # *10*

value is excepted from consideration.) Hearings before the Small Claims Division must be conducted within 60 calendar days after appeals are filed and be held in or adjacent to the counties in which the property is located. The Small Claims Division was established January 1, 1999, and FY 2000 is its first full year of operation.

Agency Request/Governor's Recommendation

Requested expenditures total \$2,399,332, of which \$2,385,332 is from the State General Fund and \$14,000 is from the Publications Fee Fund. The Governor recommends expenditures of \$2,136,492, of which all but \$14,000 is from the State General Fund. The total is a reduction of \$262,840 from the Board's request. It is an increase of \$20,153 over the Governor's recommendation for the current year.

The Governor's recommendation would fund 31.0 FTE positions, five of whom are Board members. The total is a reduction of 6.0 FTE positions deleted in the current year by S.B. 39. In addition, 4.0 FTE positions are vacant and cannot be filled until February 8 when the Governor's 90-day hiring freeze is lifted. Of the 6.0 FTE positions that are eliminated, two are vacant, two (Court Reporters) provide services that will be contracted out, and two employees will be encouraged to apply for existing positions that are subject to the hiring freeze as soon as the freeze is lifted. The remaining two positions subject to the freeze also will be filled.

Senate Subcommittee Recommendation

The Senate Subcommittee concurs with the recommendations of the Governor, with the following exception and comments:

1. Delete \$38,125 from the State General Fund based on the decision to delete funding for the Governor's recommended pay plan adjustments. The adjustments consist of \$9,612 for a 2.5 percent classified step movement, \$6,749 for longevity bonus payments, and \$21,764 for a 2.5 percent unclassified merit pool.
2. The Subcommittee notes that the Governor's recommendation would fund 31.0 FTE positions, five of whom are Board members. The total is a reduction of 6.0 FTE positions deleted in the current year by S.B. 39. In addition, 4.0 FTE positions are vacant and cannot be filled until February 8 when the Governor's 90-day hiring freeze is lifted. Of the 6.0 FTE positions that are eliminated, two are vacant, two (Court Reporters) provide services that will be contracted out, and two employees will be encouraged to apply for existing positions that are subject to the hiring freeze as soon as the freeze is lifted. The remaining two positions subject to the freeze also will be filled.

3. Information presented to the Subcommittee by the Chair and Executive Director of the State Board of Tax Appeals indicates that the total number of cases handled by the Board is increasing, although original estimates of the number of cases brought before the year-old Small Claims Division may have been too high. A large part of the funding lapsed in the current year by S.B. 39 is money that was appropriated for the Small Claims Division, but not used.

The Subcommittee is mindful that funds and positions have been cut from the Board's budget, but observes that the Small Claims Division still is in the process of being implemented and apparently is not holding as many hearings as originally estimated. In addition, the Board has reduced the average time it takes to close a case by shortening the time it takes to docket a case. It also holds status conferences in most equalization and protest cases and cases involving appeals of decisions of the Division of Taxation and the Director of Property Valuation in the State Department of Revenue. These conferences, which are conducted by the Chairman of the Board, often result in cases being settled or dismissed before they reach the hearing stage.

Nevertheless, the Board Chairman and Executive Director have informed the Subcommittee that, although the work of the Board will be done, it may not be done within time constraints imposed by recent legislation. For example, in 1999 the Board received 306 cases appealing decisions of the Director of Taxation (Department of Revenue). Many of these were the result of 1997 legislation (K.S.A. 79-3226) that set a deadline of 270 days for the State Department of Revenue to take action concerning appeals to the Director of Taxation, after which the taxpayer may appeal to the State Board of Tax Appeals. According to representatives of the Board, that legislation has resulted in several hundred cases being appealed to the State Board of Tax Appeals. The amount of taxes at issue in the FY 1999 cases is \$127.4 million. Another example is legislation that requires the Small Claims Division to hold hearings within 60 days after appeals are filed and render decisions within 30 days of the hearings. Moreover, the hearings must be held in the county or in adjacent counties to where the property is located. According to representatives of the Board, 726 cases before the Small Claims Division (32 percent) were appealed to the Board.

The Subcommittee notes these deadlines and constraints so that members of the Legislature will be aware that operations of the Board could be affected by proposed reductions to its budget.

4. The Subcommittee calls attention to attachments to this report which contain information about the Board's caseload (Attachment 1) and a list of filings on appeal from the Division of Taxation (Attachment 2). The number of cases before the Board peaked in the early 1990s and then


began to decline as the Board worked its way through the large number of cases appealed to it in the years immediately after statewide reappraisal in 1989. However, in recent years the caseload has begun to increase, in part for reasons already mentioned in this report and also because appeals related to tax exemptions on oil leases increased from FY 1998 to FY 1999. Added to this increase were appeals to the Small Claims Division the second half of FY 1999. The Board expects the caseload to grow in FY 2000 as people become more familiar with the appeals process to the Small Claims Division and because the number of tax exemption cases appealed to the regular division continues to increase. Appeals also could increase if any of the nine counties that retained a local hearing officer panel (HOP) were to decide to eliminate the panel and all appeals were to go directly to the Small Claims Division.

The table below summarizes caseload information for FY 1998 through FY 2000. More detailed information is contained in the attachments.

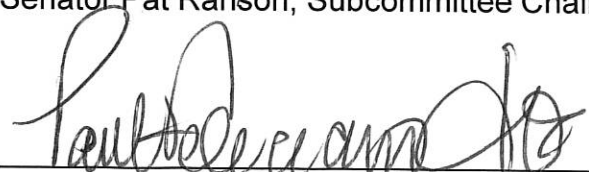
<u>Cases Filed</u>	<u>FY 1998</u>	<u>FY 1999</u>	<u>FY 2000 (Est.)</u>
Regular Division	8,631	10,971	11,000
Small Claims Division	0	2,103	4,200
TOTAL	<u>8,631</u>	<u>13,074</u>	<u>15,200</u>
Cases Closed:			
Regular Division	7,483	10,168	4,238 *
Small Claims Division	0	680	1,716 *
TOTAL	<u>7,483</u>	<u>10,848</u>	<u>5,954 *</u>

* As of December 31, 1999.

Note: As of the end of December, 1999, 4,697 cases had been filed in the regular division compared to 4,914 the same time a year ago. No cases had been filed in the Small Claims Division at the end of December a year ago because the Division was not operational until January. As of the end of December, 1999, only 317 cases had been filed with the Division, but most of the appeals to the Division come in late spring. Overall, the Board estimates that its total number of appeals in FY 2000 will exceed the number in FY 1999 by 2,126.



Senator Pat Ranson, Subcommittee Chair



Senator Paul Feleciano, Jr.

FY99 DT Filings

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Theory

<u>F</u>	<u>o.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>			<u>Case Status</u>
74	8	(PV/DT)							
1998-4223-DT		TAB Products Co.	1997	intangible REF. NO. B000307725	sales <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i>	\$4,055	Case closed
1998-4824-DT		Seaboard Corporation	1997	intangible REF. NO. B003236391	withholding <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i>	\$2,522	Case closed
1998-5628-DT		ConAgra Corn Processing	1994	intangible (No Parcel ID Entered)	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$59,045	Status Conference set
1998-6265-DT		American Siding, Inc.	1995	intangible REF. NO. B-002462058	sales <i>Amount At Issue</i>	Dismissed Lack of Jurisdiction \$0	<i>Tax At Issue</i>	\$1,302	Case closed
1998-6426-DT		Personal Computer Center, Inc.	1991-1994	intangible REV.'S DOCKET NO. 94-674	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$61,243	Status Conference Pending
1998-6864-DT		InterCard, Inc.	1996	intangible REV.S DOCKET NO. 96-4771	compensating use <i>Amount At Issue</i>	Granted \$0	<i>Tax At Issue</i>	\$13,297	Closed-on Appeal
1998-7143-DT		Boyd, Gene	1996	intangible REF. NO. B00015130	sales <i>Amount At Issue</i>	Dismissed \$0	<i>Tax At Issue</i>	\$691	Case closed
1998-7146-DT		Corbins Auto Service	1996	intangible REF. NO. B000298073	sales <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i>	\$328	Case closed
1998-7520-DT		Kaw Sand Co., Inc.	1993	intangible REV.S DOCKET NO. 93-936	sales <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i>	\$0	Case closed
1998-7525-DT		Bradshaw Group, Inc. (The)		intangible REV.S DOCKET NO. 96-11514	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$0	Pending info.
1998-7608-DT		Fairbanks-Morse Pump Co.	1992	intangible REV.S DOCKET NO. 94-245	sales <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i>	\$35,377	Case closed
1998-7689-DT		LD Supply/Precision Machining	1997	intangible REV.S DOCKET NO. 97-301	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,152	Status Conference set
1998-7690-DT		LD Supply/Electron, Inc.	1993-1996	intangible REV.S DOCKET NO. 97-303	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,223	Status Conference set
1998-7691-DT		LD Supply/Action Equipment Company	1993-1996	intangible REV.S DOCKET NO. 97-304	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$455	Status Conference set
1998-7692-DT		LD Supply/GEC Precision Corporation	1993-1996	intangible REV.S DOCKET NO. 97-305	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$25,271	Status Conference set
1998-7693-DT		LD Supply/Apex Engineering	1994-1996	intangible REV.S DOCKET NO. 97-306	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$513	Status Conference set
1998-7694-DT		LD Supply/Blanchat Machine	1993-1995	intangible REV.S DOCKET NO. 97-307	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$250	Status Conference set
1998-7695-DT		LD Supply/TruCircle Corporation	1993-1996	intangible REV.S DOCKET NO. 97-308	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$4,911	Status Conference set

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FY99 DT Filings

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Theory

<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>			<u>Case Status</u>
74	8 (PV/DT)							
1998-7696-DT	LD Supply/Precision Pattern	1994-1996	intangible REV.S DOCKET NO. 97-309	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,662	
1998-7697-DT	LD Supply/Precision Machining	1962, 85, 93	intangible REV.S DOCKET NO. 97-310	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$22,421	
1998-7698-DT	LD Supply/Westland Corporation	1993-1996	intangible REV.S DOCKET NO. 97-311	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$2,512	
1998-7699-DT	LD Supply/Morige Manufacturing	1994-1996	intangible REV.S DOCKET NO. 97-312	sales	(Unknown)			Dismissal pending
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$297	
1998-7700-DT	Mfg. Tools & Supply/Precision Machining	1996	intangible REV.S DOCKET NO. 97-403	sales	Dismiss taxpayer request			Case closed
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$3,731	
1998-7701-DT	Kamen Wiping Materials/Avery Dennison Au	1993-1994	intangible REV.S DOCKET NO. 97-405	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$434	
1998-7702-DT	Mfg. Tools & Supply/GEC Precision	1995	intangible REV.S DOCKET NO. 97-412	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$272	
1998-8435-DT	Cargill, Inc.	1997-1998	intangible B000685761	withholding	Settled Case			Case closed
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$5,286	
1998-8673-DT	Nelson, Victor E. -Estate	1990	intangible REV.S DOCKET NO. 98-488	inheritance	Denied			Case closed
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$21,313	
1999-1886-DT	Sam's Loan Office		intangible (No Parcel ID Entered)	sales	Dismissed Lack of Prosecution			Case closed
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$0	
1999-204-DT	Allen, Gibbs & Houlik, L.C.	1995	intangible REV.S DOCKET NO. 98-314	sales	Granted			Case closed
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$2,601	
1999-25-DT	HCA Health Services, Inc. dba Columbia We	1992-1996	intangible REV.S DOCKET NO. 97-444	sales	(Unknown)			Status Conference Pending
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$791,000	
1999-2719-DT	Action Equipment Company/Brown Welding	1993-1996	intangible REV.S DOCKET NO. 98-422	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,394	
1999-2720-DT	Action Equipment Company/Jimmie Jones Co	1993-1996	intangible REV.S DOCKET NO. 97-527	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$101	
1999-2721-DT	Action Equipment Company/Kilsby Roberts/J	1994-1995	intangible REV.S DOCKET NO. 98-316	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$510	
1999-2722-DT	Action Equipment Company/Watkins, Inc.	1994-1996	intangible REV.S DOCKET NO. 97-650	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$74	
723-DT	Action Equipment Company/Wm F Hurst Co	1993-1996	intangible REV.S DOCKET NO. 98-158	sales	(Unknown)			Status Conference set
				<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,009	

FY99 DT Filings

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Theory

<u>Γ</u>	<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>	<u>Case Status</u>
74		<i>(PV/DT)</i>					
1999-2724-DT		Action Equipment Company/Zep Manufactur	1993-1996	intangible REV.S DOCKET NO. 98-417	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$633
1999-2725-DT		Apex Engineering, Inc./Automation Plus	1995	intangible REV.S DOCKET NO. 98-320	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$1,725
1999-2726-DT		Apex Engineering, Inc./Crown Packaging Co.	1995	intangible REV.S DOCKET NO. 98-321	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$57
1999-2727-DT		Apex Engineering, Inc./GT Sales & Manufact	1994-1996	intangible REV.S DOCKET NO. 97-529	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$123
1999-2728-DT		Apex Engineering, Inc./Jimmie Jones/Sooner		intangible (No Parcel ID Entered)	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$0
1999-2729-DT		Apex Engineering, Inc./Johnstone Supply	1995-1996	intangible REV.S DOCKET NO. 98-318	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$76
1999-2730-DT		Apex Engineering, Inc./Mires Tool Company	1994-1996	intangible REV.S DOCKET NO. 98-421	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$135
1999-2731-DT		Apex Engineering, Inc./Unisource, Inc.	1996	intangible REV.S DOCKET NO. 98-319	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$247
1999-2732-DT		Avery Dennison-Automotive Div/Hi Line	1995	intangible REV.S DOCKET NO. 98-323	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$48
1999-2733-DT		Avery Dennison-Automotive Div/Intercontine	1993-1994	intangible REV.S DOCKET NO. 98-327	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$121
1999-2734-DT		Avery Dennison-Automotive Div/Kornfeld-T	1995	intangible REV.S DOCKET NO. 98-326	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$46
1999-2735-DT		Avery Dennison-Automotive Div/Security Pa	1993-1994	intangible REV.S DOCKET NO. 98-322	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$948
1999-2736-DT		Avery Dennison-Automotive Div/Southwest P	1993-1994	intangible REV.S DOCKET NO. 97-783	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$178
1999-2737-DT		Avery Dennison-Automotive Div/Unisource/B1	1993-1994	intangible REV.S DOCKET NO. 98-324	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$210
1999-2738-DT		Balco/Metalines/Hallum Tooling, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-328	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,237
1999-2739-DT		Balco/Metalines/P & P Supply	1996	intangible REV.S DOCKET NO. 98-329	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$51
740-DT		Bergkamp, Inc./Bossert Industrial Supply	1994-1996	intangible REV.S DOCKET NO. 97-779	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$267

FY99 DT Filings

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<i>Theory</i>	<i>Applicant/Filing Name</i>	<i>Years At Issue</i>	<i>Property Type Parcel ID Number</i>	<i>Subject</i>	<i>Final Board Decision</i>	<i>Case Status</i>
1999-2741-DT	Bergkamp, Inc./Lampton Welding Supply Co	1996	intangible REV.S DOCKET NO. 97-781	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$21
1999-2742-DT	Bergkamp, Inc./Lightner Welding Supply	1994-1997	intangible REV.S DOCKET NO. 97-614	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$135
1999-2743-DT	Bergkamp, Inc./Manufacturing Tools & Supp	1994-1997	intangible REV.S DOCKET NO. 97-780	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$255
1999-2744-DT	Blanchat Machine Co., Inc.	1994-1995	intangible REV.S DOCKET NO. 98-436	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$155
1999-2745-DT	Blanchat Machine Co., Inc./Watkins Inc.	1993-1996	intangible REV.S DOCKET NO. 98-427	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$365
1999-2746-DT	Central Plastics, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-138	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$2,569
1999-2747-DT	Central Plastics, Inc./Plastic Extrusion Machi	1994-1995	intangible REV.S DOCKET NO. 97-617	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$83
1999-2748-DT	Central Plastics, Inc./Unisource Inc.	1996	intangible REV.S DOCKET NO. 98-331	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$89
1999-2749-DT	Central Plastics, Inc./Zellerbach	1995	intangible REV.S DOCKET NO. 98-334	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$69
1999-2750-DT	Chrome Tek, LTD	1994-1995	intangible REV.S DOCKET NO. 98-437	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$141
1999-2751-DT	Chrome Tek, LTD/Goad Company	1994-1996	intangible REV.S DOCKET NO. 98-117	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$278
1999-2752-DT	Easton Manufacturing Co., Inc.	1995	intangible REV.S DOCKET NO. 98-438	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$15
1999-2753-DT	Easton Manufacturing Co In/Manufacturing T	1994-1996	intangible REV.S DOCKET NO. 98-131	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$164
1999-2754-DT	Easton Manufacturing Co. Inc/Watkins Inc.	1994-1996	intangible REV.S DOCKET NO. 98-428	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$885
1999-2755-DT	Easton Manufacturing Co. Inc./Wm. F Hurst C	1994-1996	intangible REV.S DOCKET NO. 97-722	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$85
1999-2756-DT	Elec-tron, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-108	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$394
1999-2757-DT	Elec-tron, Inc./American Industrial Tool	1994	intangible REV.S DOCKET NO. 97-619	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$328

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<i>Theory</i>	<i>Vo.</i>	<i>Applicant/Filing Name</i>	<i>Years At Issue</i>	<i>Property Type Parcel ID Number</i>	<i>Subject</i>	<i>Final Board Decision</i>			<i>Case Status</i>
		74-8 (PV/DT)							
1999-2758-DT		Elec-tron, Inc./Automation Plus	1994	intangible REV.S DOCKET NO. 98-339	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$53	Status Conference set
1999-2759-DT		Elec-tron, Inc./Logic Control Sales	1994-1996	intangible REV.S DOCKET NO. 98-336	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$2,054	Status Conference set
1999-2760-DT		Elec-tron, Inc./Precision Sharpening Inc.		intangible REV.S DOCKET NO. 97-620	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$0	Status Conference set
1999-2761-DT		Elec-tron, Inc./STS Mold Builders, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-337	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$505	Status Conference set
1999-2762-DT		Elec-tron, Inc./Universal Lubricants, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-338	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$343	Status Conference set
1999-2763-DT		Elec-tron, Inc./Watkins, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-429	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$39	Status Conference set
1999-2764-DT		Ferroloy Foundry, Inc.	1995-1996	intangible REV.S DOCKET NO. 98-439	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$64	Dismissal pending
1999-2765-DT		Ferroloy Foundry, Inc./Universal Lubricants,	1994-1996	intangible REV.S DOCKET NO. 98-340	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$611	Status Conference set
1999-2766-DT		Ferroloy Foundry, Inc./Watkins, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-124	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$167	Status Conference set
1999-2767-DT		GEC Precision Corporation/Concrete Accesso	1994	intangible REV.S DOCKET NO. 97-716	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$334	Status Conference set
1999-2768-DT		GEC Precision Corp./Doall Wichita Company	1993-1996	intangible REV.S DOCKET NO. 97-694	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$643	Status Conference set
1999-2769-DT		GEC Precision Corp./Donaldson Company	1996	intangible REV.S DOCKET NO. 97-703	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$134	Status Conference set
1999-2770-DT		GEC Precision Corporation/Fisher's Auto Ser	1994	intangible REV.S DOCKET NO. 98-343	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$167	Status Conference set
1999-2771-DT		GEC Precision Corporation/Green's Armature	1994-1995	intangible REV.S DOCKET NO. 97-481	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$61	Status Conference set
1999-2772-DT		GEC Precision Corporation/Intermec Corpora	1994-1995	intangible REV.S DOCKET NO. 98-345	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$2,534	Status Conference set
1999-2773-DT		GEC Precision Corporation/Valenite, Inc.	1994-1995	intangible REV.S DOCKET NO. 97-666	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$157	Status Conference set
774-DT		GEC Precision Corporation/Washer Specialtie	1995-1996	intangible REV.S DOCKET NO. 97-661	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$5	Status Conference set

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<u>Theory</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>			<u>Case Status</u>
74-08 (PV/DT)								
1999-2775-DT	GEC Precision Corporation/Watkins, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-430	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$507	Status Conference set
1999-2776-DT	High Plains Corporation/Bio-Rad	1996-1997	intangible REV.S DOCKET NO. 98-228	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$118	Status Conference set
1999-2777-DT	High Plains Corporation/Fisher Scientific	1994-1997	intangible REV.S DOCKET NO. 98-223	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,188	Status Conference set
1999-2778-DT	High Plains Corporation/H.G. Flake Company	1994-1995	intangible REV.S DOCKET NO. 98-219	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,642	Dismissal pending
1999-2779-DT	High Plains Corporation/IBT, Inc.	1994-1997	intangible REV.S DOCKET NO. 98-220	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$3,859	Status Conference set
1999-2780-DT	High Plains Corporation/Industrial Maintenance	1994-1995	intangible REV.S DOCKET NO. 98-442	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$4,855	Status Conference set
1999-2781-DT	High Plains Corporation/Messplay Machinery	1995	intangible REV.S DOCKET NO. 98-213	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$207	Dismissal pending
1999-2782-DT	High Plains Corporation/Motion Industries, In	1994	intangible REV.S DOCKET NO. 97-710	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$351	Status Conference set
1999-2783-DT	High Plains Corporation/Romac, Inc.	1994-1997	intangible REV.S DOCKET NO.	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$125	Status Conference set
1999-2784-DT	High Plains Corporation/Southwest Mill Supp	1994-1997	intangible REV.S DOCKET NO. 98-225	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$148	Status Conference set
1999-2785-DT	High Plains Corporation/Universal Lubricants	1994-1997	intangible REV.S DOCKET NO. 98-218	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$90	Case closed
1999-2786-DT	High Plains Corporation/Water & Waste Tech	1994	intangible REV.S DOCKET NO. 97-709	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$6,554	Status Conference set
1999-2787-DT	Hi-Lo Industries, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-440	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$3,716	Case closed
1999-2788-DT	Hi-Lo Industries, Inc./Chanute L P Gas Co.	1995-1996	intangible REV.S DOCKET NO. 98-349	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$141	Case closed
1999-2789-DT	Hi-Lo Industries, Inc./Contrast Equipment Co	1995-1996	intangible REV.S DOCKET NO. 98-346	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$246	Case closed
1999-2790-DT	Hi-Lo Industries, Inc./C & J Sharpening Servi	1994-1996	intangible REV.S DOCKET NO. 97-629	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$83	Case closed
1999-2791-DT	Hi-Lo Industries, Inc./Thunander Corporation	1994-1995	intangible REV.S DOCKET NO. 98-347	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$170	Case closed

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<u>I</u>	<u>do.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>	<u>Case Status</u>
74	8	(PV/DT)					
1999-2792-DT		Hi-Lo Industries, Inc./W W Grainger, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-348	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$683
1999-2793-DT		Invalco, Inc./Hutchinson Industrial Supply	1994, 1996,	intangible REV.S DOCKET NO. 98-444	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$769
1999-2794-DT		Invalco, Inc./Kansas-Oklahoma Machine Too	1994-1995	intangible REV.S DOCKET NO. 98-445	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$158
1999-2795-DT		Jensen International, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-106	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,657
1999-2796-DT		Jensen International, Inc./Doall Wichita Com	1994-1996	intangible REV.S DOCKET NO. 98-354	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$2,068
1999-2797-DT		Jensen International, Inc./Kennametal, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-358	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,590
1999-2798-DT		Jensen International, Inc./Tool Supply	1994-1996	intangible REV.S DOCKET NO. 97-784	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$283
1999-2799-DT		John Weitzel, Inc./Doall Mountain States Co.	1994-1996	intangible REV.S DOCKET NO. 97-643	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$108
1999-2800-DT		John Weitzel, Inc./GT Sales & Manufacturing	1994-1995	intangible REV.S DOCKET NO. 97-530	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$224
1999-2801-DT		John Weitzel, Inc./LD Supply	1994-1996	intangible REV.S DOCKET NO. 97-645	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,181
1999-2802-DT		John Weitzel, Inc./Safety-Kleen Corporation	1994-1995	intangible REV.S DOCKET NO. 98-386	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$471
1999-2803-DT		John Weitzel, Inc./Vic DeWitt Company	1994-1995	intangible REV.S DOCKET NO. 98-256	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$216
1999-2804-DT		McCormick-Armstrong Company/Bobit Asso	1994-1995	intangible REV.S DOCKET NO. 98-183	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$76
1999-2805-DT		McCormick-Armstrong Company/City Blue P	1995	intangible REV.S DOCKET NO. 98-113	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$111
1999-2806-DT		McCormick-Armstrong Company/Hammel Sc	1997	intangible REV.S DOCKET NO. 98-179	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$77
1999-2807-DT		McCormick-Armstrong Company/Kansas For	1997	intangible REV.S DOCKET NO. 98-112	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$71
1999-2808-DT		McCormick-Armstrong Company/Lawrence P	1994-1996	intangible REV.S DOCKET NO. 98-114	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,561

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<u>Theory</u>	<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>			<u>Case Status</u>
		<i>2. s (PV/DT)</i>							
1999-2809-DT		McCormick-Armstrong Company/ResourceN	1996-1997	intangible REV.S DOCKET NO. 98-115	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$45	Status Conference set
1999-2810-DT		McCormick-Armstrong Company/Russ Meye	1995	intangible REV.S DOCKET NO. 98-111	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$82	Status Conference set
1999-2811-DT		McCormick-Armstrong Company/Superior C	1994-1996	intangible REV.S DOCKET NO. 98-187	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$191	Status Conference set
1999-2812-DT		Mid-Central Manufacturing, Inc/CIT Group	1996-1997	intangible REV.S DOCKET NO. 98-241	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,156	Status Conference set
1999-2813-DT		Mid-Central Manufacturing, Inc./Hub Supply	1994, 1996	intangible REV.S DOCKET NO. 97-631	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$54	Status Conference set
1999-2814-DT		Mid-Central Manufacturing, Inc./Wm. F. Hur	1996	intangible REV.S DOCKET NO. 97-740	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$32	Status Conference set
1999-2815-DT		Mid-Central Manufacturing, Inc./Watkins, Inc	1995-1997	intangible REV.S DOCKET NO. 97-759	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,328	Status Conference set
1999-2816-DT		Milling Precision Tool Corporation/Fahnestoc	1995	intangible REV.S DOCKET NO. 97-632	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$217	Status Conference set
1999-2817-DT		Milling Precision Tool Corporation/Mfg Tool	1995-1996	intangible REV.S DOCKET NO. 98-129	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,110	Status Conference set
1999-2818-DT		Milling Precision Tool Corporation/Wm. F. H	1995-1996	intangible REV.S DOCKET NO. 97-725	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$138	Status Conference set
1999-2819-DT		Moore Labels, Inc.	1993-1996	intangible REV.S DOCKET NO. 98-450	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$6,961	Status Conference set
1999-2820-DT		Moore Labels, Inc./Unisource, Inc.	1994-1995	intangible REV.S DOCKET NO. 98-360	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$343	Status Conference set
1999-2821-DT		P C Boards, Inc/Cadillac Plastic & Chemical	1997	intangible REV.S DOCKET NO. 98-199	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$49	Status Conference set
1999-2822-DT		P C Boards, Inc./Cleaver's Farm Supply	1994-1996	intangible REV.S DOCKET NO. 98-190	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$51	Status Conference set
1999-2823-DT		P C Boards, Inc./Continental Water of OK	1995-1996	intangible REV.S DOCKET NO. 98-202	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$173	Dismissal pending
1999-2824-DT		P C Boards, Inc./Excellon	1994-1997	intangible REV.S DOCKET NO. 98-201	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$291	Status Conference set
1999-2825-DT		PC Boards, Inc./Master Hydro Systems	1994-1995	intangible REV.S DOCKET NO. 98-362	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$600	Status Conference set

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<u>Theory</u>	<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>			<u>Case Status</u>
		(PV/DT)							
1999-2826-DT		P C Boards, Inc./Intercontinental Chemical	1994-1997	intangible REV.S DOCKET NO. 98-206	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$1,320	Order done/sig PENDING
1999-2827-DT		P C Boards, Inc./Mechanical Equipment Co.	1995	intangible REV.S DOCKET NO. 98-208	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$70	Status Conference set
1999-2828-DT		P C Boards, Inc./Stanion Wholesale Electric	1995	intangible REV.S DOCKET NO. 98-204	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$45	Status Conference set
1999-2829-DT		P C Boards, Inc./United Machinery & Supply	1994, 1996	intangible REV.S DOCKET NO. 98-203	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$34	Status Conference set
1999-2830-DT		PCI Newco, Inc./Southwest Paper Company	1996	intangible REV.S DOCKET NO. 98-363	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$62	Case closed
1999-2831-DT		Plastic Extrusion Machinery, Inc.	1992-1995	intangible REV.S DOCKET NO. 98-452	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$460	Dismissal pending
1999-2832-DT		Plastic Extrusion Machinery, Inc./Mfg Tools	1994-1996	intangible REV.S DOCKET NO. 98-130	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$4,702	Status Conference set
1999-2833-DT		Plastic Extrusion Machinery, Inc./Spray Equip	1994-1996	intangible REV.S DOCKET NO. 98-431	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$106	Status Conference set
1999-2834-DT		Plastic Extrusion Machinery, Inc./Watkins, In	1994-1996	intangible REV.S DOCKET NO. 98-432	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$210	Status Conference set
1999-2835-DT		Power Flame, Inc.	1994-1997	intangible REV.S DOCKET NO. 98-373	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$1,225	Dismissal pending
1999-2836-DT		Power Flame, Inc./E.A. Martin Company	1995	intangible REV.S DOCKET NO. 98-212	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$89	Dismissal pending
1999-2837-DT		Power Flame, Inc./Jimmie Jones/Sooner Airg	1994-1997	intangible REV.S DOCKET NO. 97-763	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i>	\$58	Case closed
1999-2838-DT		Power Flame, Inc./Joplin Carthage Ind. Suppl	1994-1997	intangible REV.S DOCKET NO. 98-209	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$131	Status Conference set
1999-2839-DT		Precision Machining, Inc./Green's Armature W	1996	intangible REV.S DOCKET NO. 97-655	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$129	Dismissal pending
1999-2840-DT		Precision Machining, Inc./Hub Tool & Supply	1993-1996	intangible REV.S DOCKET NO. 98-151	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$41,973	Status Conference set
1999-2841-DT		Precision Machining, Inc./Kennametal, Inc.	1993-1996	intangible REV.S DOCKET NO. 97-635	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$529	Status Conference set
1999-2842-DT		Precision Machining, Inc./Manufacturing Too	1993-1996	intangible REV.S DOCKET NO. 98-144	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i>	\$3,628	Status Conference set

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<u>D</u>	<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>		<u>Case Status</u>
		<i>(PV/DT)</i>						
1999-2843-DT		Precision Machining, Inc./Wm F Hurst Comp	1993-1996	intangible REV.S DOCKET NO. 98-157	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$2,845	Status Conference set
1999-2844-DT		Precision Pattern, Inc.	1995-1996	intangible REV.S DOCKET NO. 98-453	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$383	Status Conference set
1999-2845-DT		Precision Pattern, Inc./Drummer Industrial, In	1994-1996	intangible REV.S DOCKET NO. 98-366	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$457	Status Conference set
1999-2846-DT		Precision Pattern, Inc./Industrial Supply Prod	1994-1996	intangible REV.S DOCKET NO. 98-371	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$3,023	Status Conference set
1999-2847-DT		Precision Pattern, Inc./Pyramid	1994	intangible REV.S DOCKET NO. 98-367	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$68	Dismissal pending
1999-2848-DT		Precision Pattern, Inc./Southwest Paper Comp	1994-1996	intangible REV.S DOCKET NO. 98-368	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$3,772	Status Conference set
1999-2849-DT		Precision Pattern, Inc./Spray Equipment & Se	1994-1996	intangible REV.S DOCKET NO. 98-123	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$607	Status Conference set
1999-2850-DT		Precision Pattern, Inc./TBM, Inc. dba Thomas	1994, 1996	intangible REV.S DOCKET NO. 98-369	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$64	Dismissal pending
1999-2851-DT		Precision Pattern, Inc./Unisource, Inc.	1995-1996	intangible REV.S DOCKET NO. 98-370	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$2,084	Status Conference set
1999-2852-DT		Precision Pattern, Inc./Wm. F Hurst Company	1994-1996	intangible REV.S DOCKET NO. 97-724	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$1,087	Status Conference set
1999-2853-DT		Precision Pattern, Inc./Watkins, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-128	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$412	Status Conference set
1999-2854-DT		Preferred Plastic Sheet/The Fab Shop	1994-1995	intangible REV.S DOCKET NO. 97-767	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$115	Dismissal pending
1999-2855-DT		Preferred Plastic Sheet/Grainger, Inc.	1994-1995	intangible REV.S DOCKET NO. 97-776	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$227	Status Conference set
1999-2856-DT		Preferred Plastic Sheet/Manufacturing Tools &	1994-1995	intangible REV.S DOCKET NO. 97-774	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$268	Dismissal pending
1999-2857-DT		Preferred Plastic Sheet/Sharpening Specialists	1994-1995	intangible REV.S DOCKET NO. 97-775	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$389	Status Conference set
1999-2858-DT		Recreational Vehicle Products	1994-1996	intangible REV.S DOCKET NO. 98-454	sales <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$1,600	Status Conference set
1999-2859-DT		Recreation Vehicle Products/A One Propane	1994-1996	intangible REV.S DOCKET NO. 98-374	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0	<i>Tax At Issue</i> \$865	Case closed

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Theory

<u>No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>	<u>Case Status</u>
1999-2860-DT	Recreation Vehicle Products/Grainger, Inc.	1995-1996	intangible REV.S DOCKET NO. 97-711	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Order done/sig PENDING \$42
1999-2861-DT	Recreation Vehicle Products/Watkins, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-127	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$223
1999-2862-DT	Salina Vortex, Inc./DoAll Group	1995	intangible REV.S DOCKET NO. 97-789	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$113
1999-2863-DT	Sigma Tek, Inc.	1994-1997	intangible REV.S DOCKET NO. 98-137	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$2,969
1999-2864-DT	Sigma Tek, Inc./AT & T	1997	intangible REV.S DOCKET NO. 98-250	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$78
1999-2865-DT	Sigma Tek, Inc./Doall Group	1994-1996	intangible REV.S DOCKET NO. 98-251	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$135
1999-2866-DT	Sigma Tek, Inc./LD Supply	1994-1997	intangible REV.S DOCKET NO. 98-139	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$532
1999-2867-DT	Sigma Tek, Inc./Watkins, Inc.	1994-1996	intangible REV.S DOCKET NO. 98-249	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$104
1999-2868-DT	Southwest Publishing Corporation/Group I So	1993-1996	intangible REV.S DOCKET NO. 98-463	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$2,524
1999-2869-DT	Southwest Publishing Corporation/Miller/Bev	1993-1996	intangible REV.S DOCKET NO. 97-524	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$87
1999-2870-DT	Southwest Publishing Corporation/Pitney Bow	1995-1996	intangible REV.S DOCKET NO. 98-460	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$216
1999-2871-DT	Southwest Publishing Corporation/Scitex Dig	1993-1994	intangible REV.S DOCKET NO. 98-457	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$84
1999-2872-DT	Southwest Publishing Corporation/Wayne Pap	1995-1996	intangible REV.S DOCKET NO. 98-459	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$262
1999-2873-DT	Southwest Publishing Corporation/Wolfe's Ca	1994	intangible REV.S DOCKET NO. 98-455	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$75
1999-2874-DT	Straightline Mfg. Company/KS-OK Machine		intangible REV.S DOCKET NO. 97-696	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2875-DT	Straightline Mfg. Company/L.D. Supply, Inc.		intangible REV.S DOCKET NO. 97-302	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2876-DT	Straightline Mfg. Inc./Mfg. Tool & Supply		intangible REV.S DOCKET NO. 97-411	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0

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<i>Theory</i>	<i>No.</i>	<i>Applicant/Filing Name</i>	<i>Years At Issue</i>	<i>Property Type Parcel ID Number</i>	<i>Subject</i>	<i>Final Board Decision</i>	<i>Case Status</i>
		3 (PV/DT)					
1999-2877-DT		Straightline Mfg. Company/MS		intangible REV.S DOCKET NO. 97-695	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2878-DT		Straightline Mfg. Company/Safety Kleen Cor		intangible REV.S DOCKET NO. 97-691	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2879-DT		Straightline Mfg. Company/Spray Equipment		intangible REV.S DOCKET NO. 97-217	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2880-DT		Straightline Mfg. Company/Sundowners, Inc.		intangible REV.S DOCKET NO. 97-692	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2881-DT		Striaightline Manufacturing, Inc./Watkins, Inc		intangible REV.S DOCKET NO. 98-126	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$0
1999-2882-DT		Tru-Circle Corporation/Associated Industries, 1993, 1995,		intangible REV.S DOCKET NO. 98-416	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$117
1999-2883-DT		Tru-Circle Corporation/Cardinal Machinery 1995		intangible REV.S DOCKET NO. 98-379	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$337
1999-2884-DT		Tru-Circle Corporation/Greenway Electric, In 1994		intangible REV.S DOCKET NO. 98-378	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Case closed \$204
1999-2885-DT		Tru-Circle Corporation/Jack Rabbit Delivery 1993		intangible REV.S DOCKET NO. 98-376	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$48
1999-2886-DT		Tru-Circle Corporation/Kennametal, Inc. 1994-1995		intangible REV.S DOCKET NO. 97-639	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$52
1999-2887-DT		Tru-Circle Corporation/MS	1995-1996	intangible REV.S DOCKET NO. 98-377	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$151
1999-2888-DT		Tru-Circle Corporation/Vic DeWitt Company 1993-1995		intangible REV.S DOCKET NO. 98-255	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$1,145
1999-2889-DT		Tru-Circle Corporation/Watkins, Inc. 1993-1996		intangible REV.S DOCKET NO. 98-433	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$3,520
1999-2890-DT		Typed Letters Corporation 1993-1996		intangible REV.S DOCKET NO. 98-464	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$2,298
1999-2891-DT		Typed Letters Corporation/Pitney Bowes 1993-1996		intangible REV.S DOCKET NO. 98-382	sales <i>Amount At Issue</i>	Dismiss taxpayer request \$0 <i>Tax At Issue</i>	Order done/sig PENDING \$96
1999-2892-DT		Typed Letters Corporation/Richard Young Pr 1995-1996		intangible REV.S DOCKET NO. 98-383	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Status Conference set \$284
1999-2893-DT		Typed Letters Corporation/Unisource, Inc. 1996		intangible REV.S DOCKET NO. 98-381	sales <i>Amount At Issue</i>	(Unknown) \$0 <i>Tax At Issue</i>	Dismissal pending \$60

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<i>Theory</i>	<i>F No.</i>	<i>Applicant/Filing Name</i>	<i>Years At Issue</i>	<i>Property Type Parcel ID Number</i>	<i>Subject</i>	<i>Final Board Decision</i>			<i>Case Status</i>
	7-3 (PV/DT)								
	1999-2894-DT	Westland Corporation	1993-1996	intangible REV.S DOCKET NO. 97-713	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,076	
	1999-2895-DT	Westland Corporation/Caterpillar Financial S	1993	intangible REV.S DOCKET NO. 97-642	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$96	
	1999-2896-DT	Westland Corporation/Drummer Industrial, In	1993	intangible REV.S DOCKET NO. 97-640	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$147	
	1999-2897-DT	Westland Corporation/Ernstmann Machine Co	1993-1996	intangible REV.S DOCKET NO. 98-387	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$306	
	1999-2898-DT	Westland Corporation/Hub Tool & Supply	1993-1996	intangible REV.S DOCKET NO. 98-257	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,772	
	1999-2899-DT	Westland Corporation/Kennametal, Inc.	1993-1996	intangible REV.S DOCKET NO. 97-641	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$1,914	
	1999-2900-DT	Westland Corporation/Wm. F. Hurst Compan	1993-1996	intangible REV.S DOCKET NO. 97-741	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$5,068	
	1999-2936-DT	Central Plastics, Inc./Coronado Engineering	1995	intangible REV.S DOCKET NO. 98-333	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$569	
	1999-319-DT	Allen, Gibbs & Houlik, L.C.	1997	intangible REV.S DOCKET NO. 98-388	sales	Dismiss taxpayer request			Case closed
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$0	
	1999-3492-DT	Colgate Palmolive Company	1998	intangible REV.S DOCKET NO. 98-503	sales	(Unknown)			Status Conference Pending
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$8,649	
	1999-3678-DT	ACSI Local Switched Services, Inc.	1997-1998	intangible REF. NO. B004350257	sales	Dismissed Lack of Jurisdiction			Case closed
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$4,751	
	1999-3862-DT	Family of Eagles, Ltd	1995-1998	intangible REV.S DOCKET NO. 98-632	compensating use	(Unknown)			Pending info.
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$37,588	
	1999-3871-DT	GEC Precision Corporation		intangible REV.S DOCKET NO. 98-341	sales	(Unknown)			Status Conference set
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$0	
	1999-4997-DT	Swift Transportation Co., Inc.	1997	intangible REF. NO. B001422134	income	(Unknown)			Status Conference Pending
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$423	
	1999-772-DT	Berexco, Inc.	1995-1997	intangible REV.S DOCKET NO. 98-546	severance	Dismiss taxpayer request			Case closed
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$11,184	
	1999-773-DT	City of Wichita	1992-1995	intangible REV.S DOCKET NOS. 96-372 & 96-373	sales	(Unknown)			Heard/PENDING decision/o
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$0	
	7-38 corporate								
	34-DT	H.J. Heinz Company & Subsidiaries	1992-1994	intangible REV.S DOCKET NO. 96-6796	income	(Unknown)			Status Conference Pending
					<i>Amount At Issue</i>	\$0	<i>Tax At Issue</i>	\$22,899	

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<u>Theory</u>	<u>D No.</u>	<u>Applicant/Filing Name</u>	<u>Years At Issue</u>	<u>Property Type</u> <u>Parcel ID Number</u>	<u>Subject</u>	<u>Final Board Decision</u>		<u>Case Status</u>
		<i>corporate</i>						
	1998-6613-DT	Koch Industries, Inc.	1988	intangible REV.S DOCKET NO. 92-485	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$5,912,017	Status Conference Pending
	1998-6841-DT	Koch Industries, Inc.	1990-1992	intangible REV.S DOCKET NO. 94-938	income <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i> \$168,814	Case closed
	1998-6865-DT	Panhandle Eastern Pipeline Company	1981-1984	intangible REV.S DOCKET NOS. 87-340 THRU 87	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$5,368,049	Heard/PENDING decision/o
	1998-6866-DT	National Helium Corporation, et al.	1981-1984	intangible REV.S DOCKET NOS. 87-340 THRU 87	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$0	Heard/PENDING decision/o
	1998-7380-DT	Pepsico, Inc. & Subsidiaries	1984-1992	intangible REV.S DOCKET NO. 92-167	income <i>Amount At Issue</i>	Dismissed \$0	<i>Tax At Issue</i> \$13,550,612	Case closed
	1998-7521-DT	General Motors Corporation & Subsidiaries	1983-1988	intangible REV.S DOCKET NO. 88-413	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$0	Status Conference Pending
	1998-7523-DT	US West, Inc. & Subsidiaries	1987-1990	intangible REV. DOCKET NO. 93-425	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$2,470,433	Status Conference set
	1998-7524-DT	SBC Communications, Inc.	1991-1993	intangible REV.S DOCKET NO. 95-3351	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$0	Status Conference Pending
	1998-7609-DT	Phillips Petroleum Company & Subsidiaries	1991-1993	intangible (No Parcel ID Entered)	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$0	Status Conference set
	1998-7610-DT	General Electric Company & Sub./General El	1990-1994	intangible REV.S DOCKET NO. 96-6067	income <i>Amount At Issue</i>	Settled Case \$0	<i>Tax At Issue</i> \$16,437	Case closed
	1998-7611-DT	May Department Stores Company & Subsidia	1989-1991	intangible REV.S DOCKET NO. 94-491	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$1,274,674	Pending status conference in
	1998-7612-DT	Lee Apparel Company, Inc. -et al. (The)	1992-1995	intangible REV.S DOCKET NO. 97-502	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$3,195,394	Status Conference Pending
	1999-4997-DT	Swift Transportation Co., Inc.	1997	intangible REF. NO. B001422134	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$423	Status Conference Pending
	1999-5064-DT	General Motors Corporation & Subsidiaries	1988-1989	intangible REV.S DOCKET NO. 98-435	income <i>Amount At Issue</i>	(Unknown) \$0	<i>Tax At Issue</i> \$873,757	Case opened
Open Case Coun		235				\$0	<i>Tax At Issue</i> \$127,401,182	

ATTACHMENT NO. 2

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PERFORMANCE INDICATORS

Appeals to the State Board of Tax Appeals

Type of Appeal	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000*
Protest of Property Valuation	11,600	7,568	3,683	6,024	3,695	2,344	1,417	1,027	763	1,035	149
Appeal for Property Tax Exemption	2,828	5,023	5,923	8,897	5,268	5,038	4,119	3,943	3,542	5,230	874
Grievance Related to Property Tax Error	1,034	2,637	2,562	3,108	2,660	2,396	2,460	2,086	2,058	1,584	279
Appeal from Ruling by County Hearing Officer or Panel (or, prior to 1992, by County Board of Equalization)	1,733	1,075	2,210	1,524	1,870	1,780	2,352	2,217	1,930	2,413	997
Appeal from Ruling by Director of Taxation	53	67	69	111	130	130	166	142	93	306	15
Appeal from Ruling by Director of Property Valuation	16	25	33	17	35	12	10	8	12	9	8
Appeal of Municipalities (including school districts) to Issue No-Fund Warrants	61	54	28	21	37	23	17	10	14	16	0
Appeal for Exemption for Industrial Revenue Bonds	44	23	37	46	38	39	26	26	41	48	5
Appeal for Exemption for Economic Development	71	76	71	38	45	73	70	73	63	70	9
Other	1	0	5	16	13	18	7	8	6	7	3
TOTAL	17,441	16,548	14,621	19,802	13,791	11,853	10,644	9,540	8,522	10,718	2,339

State Board of Tax Appeals Caseload

	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000*
Total All Appeals (New)	17,441	16,548	14,621	19,802	13,791	11,853	10,644	9,540	8,522	10,718	2,339
Cases Closed (Old and New)	1,875	26,299	15,888	21,268	14,433	15,696	11,313	8,489	7,481	10,005	1,370
Open Cases at End of Year	23,779	14,028	12,761	11,295	10,653	6,810	6,141	7,192	8,233	8,946	9,915
Number of Open Cases Being Held Because of Pending Court Cases (Cumulative)**	368	449	682	1,170	1,565	1,999	2,211	2,429	2,556	2,732	2,784
FTE Positions	37.0	37.0	36.0	36.0	36.0	36.0	35.0	32.0	30.0	37.0	37.0

* As of September 1, 1999.

** Cases are part of backlog but are not active because of a pending court case that must be decided before Board can take final action.

Note: These tables do not include the workload of the Small Claims Division.

Source: State Board of Tax Appeals.

Small Claims Division Workload

Type of Appeal	<u>FY 1999</u>	<u>FY 2000*</u>
Equalization	1,952	85
Payment Under Protest	82	155
Tax Grievance	69	75
Tax Exemption	0	2
Appeal from Division of Taxation	0	0
TOTAL FILINGS	<u>2,103</u>	<u>317</u>
Cases Closed	680	1,716
Cases Appealed to the Board	167	559
Total Open Cases	0	24
Hearings Set by Filing	1,026	1,606
Hearings Held	915	1,204
Telephone Hearings Held	6	12
Written Decisions Mailed	433	1,981
* As of January 1, 2000.		
Source: State Board of Tax Appeals.		