

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 10:40 a.m. on January 24, 2001, in Room 519-S of the Capitol.

All members were present except: Senator Taddiken

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Mike Beam, Kansas Livestock Association
Stephen S. Richards, Secretary, Department of Revenue
Richard Cram, Department of Revenue

Others attending: See attached list.

The minutes of the January 23, 2001, meeting were approved.

Mike Beam, Kansas Livestock Association, requested the introduction of a bill which would specifically provide that grain bins are exempt from property taxation regardless of whether or not they are leased. He explained that a current statute provides for an exemption of farm storage and drying equipment from property taxation; however, the Board of Tax Appeals ruled last summer that, if that equipment is owned and leased by the Farm Credit System to a producer, it would not be exempt. In those cases, the leases must reflect a property tax back to the producer who is leasing the equipment.

Senator Donovan moved to recommend the introduction of the bill requested by Mr. Beam, seconded by Senator Clark. The motion carried.

Chairman Corbin opened the confirmation hearing on Stephen S. Richards, Secretary, Kansas Department of Revenue. Secretary Richards gave a brief outline of his educational and employment history. He also discussed the four areas on which he plans to focus for the Department. In conclusion, he stated that he was confident in his ability to serve the taxpayers of Kansas. (Attachment 1)

Copies of the Senate Confirmation Information Summary for Mr. Richards had been distributed for the Committee's information. (Attachment 2)

Senator Lee moved to recommend the confirmation of Secretary Richards favorably, seconded by Senator Jenkins. The motion carried.

Chairman Corbin opened the continued hearing on **SB 40**, concerning subpoena power for the Department of Revenue in sales tax cases. Richard Cram, Kansas Department of Revenue, clarified that, if a sales tax case goes to the Board of Tax Appeals (BOTA), the Department has the right to take discovery. BOTA could issue subpoenas, and the Department could serve interrogatories. Mr. Cram noted that the problem with that process is the length of time that goes by before the case gets to that stage. From the tax administration standpoint, it would be better to be able to get the information sooner rather than waiting until it goes to BOTA.

Mr. Cram also noted that there is a criminal penalty under K.S.A. 7936-15(g) available for one who makes a false or fraudulent return, willfully fails to make a return, fails to keep records, willfully violates regulations for the enforcement of the act, or who violates any other provision of the act. Upon conviction, one can be fined \$500, not more than \$10,000, and be imprisoned for one to six months. He noted that this is an extreme measure which the Department would not want to use unless it was an absolute last resort. He said the goal of the Department is to try to get the required information sooner rather than later and with a minimal amount

CONTINUATION SHEET

of disruption on both the taxpayer's and the Department's part. He explained that, under current law, the first step the Department would take would be an estimated assessment. The second step would be a jeopardy assessment. The third step would be an injunction action. The fourth would be the criminal penalty. He said subpoena power for the Secretary of Revenue would expedite handling of cases by providing an intermediate step at the audit stage before taking other steps. With this, the hearing on **SB 40** was closed.

Chairman Corbin opened discussion on the following bills previously heard at the January 23 meeting:

SB 41, concerning the Kanss Estate Tax Act; expiration of inheritance tax liability

SB 42, concerning the liquor drink tax; statute of limitations

SB 43, relating to appeals concerning food sales tax refunds

SB 44, amending the Homestead Property Tax Refund Act; administration

SB 45, relating to income taxation; periods of limitations.

Senator Clark moved to recommend SB 41 favorably for passage, seconded by Senator Praeger. The motion carried.

Senator Donovan moved to recommend SB 42 favorably for passage, seconded by Senator Jenkins. The motion carried.

Senator Praeger moved to recommend SB 43 favorably for passage, seconded by Senator Lee. The motion carried.

Don Hayward, Revisor of Statutes Office, informed the Committee that **SB 44** needed to be technically amended to add a new section to clarify that the income tax refund fund could pay homestead tax refunds.

Senator Lee moved to amend SB 44 technically as suggested by Mr. Hayward, seconded by Senator Praeger. The motion carried.

Senator Goodwin moved to recommend SB 44 favorably for passage as amended, seconded by Senator Jenkins. The motion carried.

Senator Donovan moved to recommend SB 45 favorably for passage, seconded by Senator Clark. The motion carried.

The meeting was adjourned at 11:15 a.m.

The next meeting is scheduled for January 25, 2001.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: January 24, 2001

NAME	REPRESENTING
<i>Steve Richman</i>	KDOR
Richard Cram	KDOR
Heinemann	"
Jim Conant	KDOR
Scott Holeman	KDOR
<i>Jim Dutt</i>	KDOR
Ken Robertson	KDOR
Rick Clelland	KDOR
Todd Johnson	KLA
MARK BECK	KDOR
<i>T. Smith</i>	KDOR
<i>St. Dink</i>	"
Sheila D. Walker	"
Bill Brady	
Judy Krueger	Gov. Off.
Kathy Rankham	"
Ann Dukes	DOB
Neal Whitaker	KBWA
Rebecca F.	HS Clubs Assoc., KBWA

STATE OF KANSAS

Bill Graves, Governor

DEPARTMENT OF REVENUE

Stephen S. Richards, Secretary

Office of the Secretary
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66612-1588



(785) 296-3041
FAX (785) 296-7928
Hearing Impaired TTY (785) 296-3909
Internet Address: www.ink.org/public/kdor

Office of the Secretary

**Testimony
Committee on Assessment and Taxation
January 24, 2001**

Senator Corbin and members of the Committee, my name is Steve Richards and I am very pleased to appear before you as Governor Graves's selection for the position of Secretary of Revenue. It is truly an honor to be appointed to this extremely important cabinet post and I sincerely appreciate the trust the Governor has placed in my ability to serve.

Last March, I was confirmed by the Senate to serve as a member of the Board of Tax Appeals. That position provided me with great insight into the administrative judicial process and I truly enjoyed performing in that capacity.

For those of you unfamiliar with my background, I hold an accounting degree from the University of Kansas, and became a Certified Public Accountant in 1971. Prior to my appointment to the Board of Tax Appeals, I held the position of Director, Government Affairs for Yellow Corporation. Yellow is an international transportation company, known mainly for its recognizable orange vehicles. In that capacity I was responsible for federal and state legislative and regulatory matters. I also monitored legislative activity in Kansas, as well as the other 49 states.

Before holding that position, I managed Yellow's operating tax compliance and research division for 17 years. This role allowed me to represent the company on multiple state issues in sales tax, state income, property and motor carrier taxation. I have also served on numerous advisory committees and task forces relating to tax compliance issues in the trucking industry. During this time, I was instrumental in developing the International Fuel Tax Agreement, a multi-state cooperative agreement for the collection of motor carrier fuel taxes. Prior to my employment with Yellow, I practiced public accounting and held internal audit positions.

While I have only been at Revenue a few short weeks, I recognize the agency has a strong management team in place. The re-engineered tax processing systems and organization are solid; and function well.

*Senate Assessment + Taxation
1-24-01
Attachment 1*

Now I would like to address my focus for the Department.

- It is my desire to build on the successes of Project 2000. I'm also pleased to report that we've set a new record for processing Individual Income Tax returns. Our first refunds were issued January 4—more than two weeks ahead of the previous record. To date, 19,355 refunds have been processed. I plan to expand customer-focused services by increasing the number of technology applications. Corporate Income Tax is scheduled to be automated this summer and we will turn our focus on other excise taxes. In addition, we will look at electronic filing capabilities for all areas of registration and taxation. Shifting to electronic media will improve the processing of returns and provide our customers with efficient means to comply with our laws.
- The Department is continuing to make progress in building confidence with city and county governments in the distribution of local sales taxes. We have identified computer code enhancements that need to be implemented—and anticipate that all necessary changes will be made by March 1. A Local Sales Tax Advisory Group has been established and we are also working closely with members of government finance associations to ensure strong communication between locals and the state. Meanwhile, the audit of our system's accounting and work procedures by Legislative Post Audit is progressing and we anticipate having their report in early March.
- During the next few months, it will also be important for KDOR to monitor and review the Streamlined Sales Tax Project and evaluate state cooperative compacts. We are planning to submit legislative proposals to enable Kansas to participate in the pilot project and position the state to be ready for Internet activity.
- Finally, I pledge to strengthen the compliance of all tax laws. I believe that our focus should be on customer education—not customer intimidation. An education focus in audit, collection or enforcement will improve overall compliance, bringing in more revenue for the state. During the past several administrations of the agency, a backlog of accounts receivable has accumulated. I am taking corrective action to modify our billing and collection procedures to collect these debts and ensure current revenue collection.

I believe my background in the corporate business world, experience with tax statutes and exposure to the legislative process and the Kansas Legislature provide a perspective that will benefit the administration of the Kansas Department of Revenue. While I am relatively new to state government, I am confident in my ability to serve the taxpayers of Kansas. I will also do my best to ensure that the Department continues to set the benchmark for all other revenue agencies in the nation.

Thank you for your time. I look forward to working with you. I ask for your favorable consideration in confirming me as the Secretary of Revenue. I will be happy to answer any questions you may have.

Senate Confirmation Information Summary
Prepared and Submitted by the Office of Governor Bill Graves

Appointee: Stephen S. Richards

Position: Secretary, Kansas Department of Revenue

serves at the pleasure of the Governor

Appointment Date: Upon confirmation by Senate Expiration Date _____ Term _____

Statutory Authority: KSA 75-5101

Party Affiliation: Republican

➤ Statutory geographic representation requirements (*indicate any that apply*):

Congressional District: _____

County: _____

Size requirement (*if any*): _____

Other, specify: _____

➤ Statutory party affiliation requirement: No more than _____ members from the same political party.

➤ Statutory industry or occupation requirements _____

Salary \$94,437 Predecessor: Karla Pierce

Board Composition Prior to Confirmation of New Appointee:

(SEE ATTACHED LIST)

*Senate Assessment + Taxation
1-24-01
Attachment 2*

district administrator. The following criteria shall be used in determining eligibility:

(1) Whether the proposal serves the transportation needs of the elderly, disabled and general public citizens of the proposed district;

(2) whether resources for transportation services are utilized in an effective and efficient manner; and

(3) whether the proposal is consistent with the statewide coordinated transit district plan.

(c) The secretary shall administer and allocate funds to qualified coordinated transit district administrators, consistent with the statewide coordinated transit district plan.

History: L. 1992, ch. 105, § 7; L. 1996, ch. 99, § 4; July 1.

75-5057. Requirement to become a part of coordinated transit district, when. On and after July 1, 1995, any recipient of federal or state grants to provide rural public or specialized transportation services shall be required to become a part of a coordinated transit district prior to July 1, 1995, to continue to be eligible to receive such federal or state grants.

History: L. 1992, ch. 105, § 8; July 1.

75-5058. Appeal according to the administrative procedure act. The secretary shall establish an appeal process to allow agencies dissatisfied with the recommendations for distribution of funds recommended by the coordinated transit district administrator an opportunity for a timely hearing, before the secretary, according to the administrative procedure act.

History: L. 1992, ch. 105, § 9; July 1.

75-5059, 75-5060. Reserved.

PUBLIC USE GENERAL AVIATION AIRPORTS

75-5061. Public use general aviation airports; development fund; grants; duties of secretary of transportation. (a) The secretary of transportation is hereby authorized and empowered to: (1) Solicit and receive moneys from any public or private sources; and (2) establish and administer a grant program for public use general aviation airports for the purpose of planning, constructing, reconstructing or rehabilitating the facilities of such public use general aviation airports.

(b) Such grants shall be made upon such terms and conditions as the secretary of transportation deems appropriate, and such grants shall be

made from funds credited to the public use general aviation airport development fund.

(c) The public use general aviation airport development fund is hereby established in the state treasury which shall be for the purpose of planning, constructing, reconstructing or rehabilitating the facilities of public use general aviation airports pursuant to subsection (a) of this section. All moneys received pursuant to subsection (a) shall be remitted to the state treasurer at least monthly and deposited in the state treasury to the credit of the public use general aviation airport development fund. The secretary of transportation shall administer the public use general aviation airport development fund. All expenditures from the public use general aviation airport development fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of transportation or by a person or persons designated by the secretary.

(d) As used in this section "public use general aviation airport" means any airport available for use by the general public for the landing and taking off of aircraft, but shall not include any airport classified as a primary airport by the federal aviation administration.

(e) The secretary of transportation may adopt rules and regulations for the purpose of implementing the provisions of this section.

History: L. 1994, ch. 191, § 1; July 1.

Article 51.—DEPARTMENT OF REVENUE

Cross References to Related Sections:

Imprest funds, see 75-3072 et seq.

DEPARTMENT OF REVENUE; SECRETARY

75-5101. Secretary of revenue; appointment and confirmation; creation of department; application of K-GOAL. (a) There is hereby created a department of revenue, the head of which shall be the secretary of revenue. The governor shall appoint the secretary of revenue, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, and the secretary shall serve at the pleasure of the governor. The department of revenue created by this act shall be administered under the direction and supervision of the secretary of revenue. The secretary of revenue shall receive an annual salary fixed by the governor.

(b) The provisions of the Kansas governmental operations accountability law apply to the office of secretary of revenue and the department of revenue, and the office and department are subject to audit, review and evaluation under such law.

History: L. 1972, ch. 342, § 1; L. 1981, ch. 299, § 37; L. 1982, ch. 347, § 62; L. 1992, ch. 116, § 46; July 1.

Cross References to Related Sections:
Exchange of tax information, see 74-2424.

Research and Practice Aids:
States — 121.
C.J.S. States §§ 203, 223.

DIVISION OF TAXATION; DIRECTOR

75-5102. Director of taxation; creation and administration of the division of taxation. There is hereby established, within and as a part of the department of revenue, a division of taxation, the head of which shall be the director of taxation. Under the supervision of the secretary of revenue, the director of taxation shall administer the division of taxation. The secretary of revenue shall appoint the director of taxation, and the director shall serve at the pleasure of the secretary of revenue. The director of taxation shall be in the unclassified service and shall receive an annual salary fixed by the secretary of revenue and approved by the governor.

History: L. 1972, ch. 342, § 2; L. 1982, ch. 347, § 63; July 1.

Law Review and Bar Journal References:
“Hearings Before the Director of Taxation of the Department of Revenue,” Ray E. Cooley, 41 J.B.A.K. 361 (1972).

75-5103. Same; transfer of existing powers, duties and functions; preservation of rules and regulations, rates, orders and directives; adoption of rules and regulations by secretary of revenue for division of taxation. (a) All of the powers, duties and functions of the existing department of revenue and the existing director of revenue are hereby transferred to and conferred and imposed, respectively, upon the division of taxation and the director of taxation created by this act, except as is herein otherwise provided.

(b) The division of taxation and the director of taxation created by this act shall be the successors in every way, respectively, to the powers, duties and functions of the department of revenue and director of revenue in which the same were

vested prior to the effective date of this act, except as herein otherwise provided. Every act performed in the exercise of such powers, duties and functions by or under the authority of the division of taxation or director of taxation created by this act, respectively, shall be deemed to have the same force and effect as if performed by the department of revenue or director of revenue, respectively, in which such functions were vested prior to the effective date of this act.

(c) Whenever the department of revenue, or words of like effect, is referred to or designated by a statute, contract or other document, such reference or designation shall be deemed to apply to the division of taxation created by this act.

(d) Whenever the director of revenue, or words of like effect, is referred to or designated by law, contract or other document, such reference shall be deemed to apply to the director of taxation created by this act.

(e) All rules and regulations of the director of revenue or the department of revenue in existence on the effective date of this act, shall continue to be effective and shall be deemed to be duly adopted rules and regulations of the secretary of revenue created by this act, until revised, amended, revoked or nullified pursuant to law. The secretary of revenue may adopt rules and regulations governing the administration of functions of the division of taxation.

(f) All rates promulgated and all orders and directives of the director of revenue or the department of revenue in existence on the effective date of this act, shall continue to be effective and shall be deemed to be duly promulgated rates of the secretary of revenue and duly issued orders and directives of the director of taxation and division of taxation created by this act, respectively, until revised, amended or nullified pursuant to law.

(g) The division of taxation and director of taxation created by this act, respectively, shall be continuations of the department of revenue and director of revenue created by K.S.A. 74-2443.

History: L. 1972, ch. 342, § 3; July 1.

Cross References to Related Sections:
Miscellaneous duties of director, see 74-2428, 74-2429.

75-5104. Same; transfer of rule and regulation authority to secretary of revenue. Whenever, under any statute of this state, the director of revenue is authorized to make, adopt or promulgate rules and regulations or rules or reg-

ulations, or v any statute o such rule or reference sh be deemed t tary of rever and no appr regulations s tax appeals.

History:

DIVISI

75-5105 tion; appoi and admini valuation.

and as a par vision of pr shall be the the supervi director of p division of revenue sha uation, subj provided in thereto. Th of the secre erty valuati and shall rec retary of rev

History: 347, § 64; L

Research and Taxation — C.J.S. Taxat

Law Review : “The Kansa and Mishandl W.L.J. 318, 32

1. Trial cou sions and appr. assessment of Kansas Dept. (1993).

75-510 tion; powe erty valuati (a) Dev forms and land-classif manent rec

FILED
MAY 19 2000
WHOSE THORNBURGH
SECRETARY OF STATE

KANSAS GOVERNMENTAL ETHICS COMMISSION

STATEMENT OF SUBSTANTIAL INTERESTS FOR INDIVIDUALS WHOSE THORNBURGH
SECRETARY OF STATE

APPOINTMENT TO STATE OFFICE IS SUBJECT TO SENATE CONFIRMATION

INSTRUCTIONS. This statement (pages 1 through 4) must be completed by each person whose appointment to a state position is subject to Senate confirmation (K.S.A. 46-247 and 46-248). Failure to complete and return this statement may result in a fine of \$10 per day for each day it remains unfiled. Also, any individual who intentionally fails to file as required by law, or intentionally files a false statement, is subject to prosecution for a class B misdemeanor.

Please read the "Guide" and "Definition" section provided with this form for additional assistance in completing sections "C" through "G". If you have questions or wish assistance, please contact the Commission office at 109 West 9th, Topeka, KS or call 785-296-4219.

A. IDENTIFICATION: PLEASE TYPE OR PRINT

RICHARDS STEPHEN S
Last Name First Name MI

RICHARDS BARBARA A
Spouse's Name

9417 HADLEY
Number & Street Name, Apartment Number, Rural Route, or P.O. Box Number

OVERLAND PARK KS 66212
City, State, Zip Code

913-648-8222
Home Phone Number

785-296-2388
Business Phone Number

B. APPOINTED POSITION SUBJECT TO SENATE CONFIRMATION:

BOARD OF TAX APPEALS
List Name of Agency, Commission or Board

MEMBER
Position

* The last four digits of your social security number will aid in identifying you from others with the same name on the computer list. This information is optional.
*

0070

Rev. 2/2000

C. OWNERSHIP INTERESTS: List any corporation, partnership, proprietorship, trust, joint venture and every other business interest, including land used for income, and specific stocks or mutual funds in which either you or your spouse has owned within the preceding 12 months a legal or equitable interest exceeding \$5,000 or 5%, whichever is less. If you or your spouse own more than 5% of a business, you must disclose the percentage held. Please insert additional page if necessary to complete this section.
 If you have nothing to report in Section "C", check here _____.

BUSINESS NAME AND ADDRESS	TYPE OF BUSINESS	DESCRIPTION OF INTERESTS HELD	HELD BY WHOM	PERCENT OF OWNERSHIP INTERESTS
1. IRA ACCOUNT VESTED IN BANK OF AMERICA & MUTUAL FUNDS		STOCKS MUTUAL FUNDS	<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	100% Jointly
2. RETIREMENT ACCOUNT		MUTUAL FUNDS STOCK	<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse	100% Jointly
3.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
4.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
5.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
6.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
7.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
8.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
9.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly
10.			<input type="checkbox"/> You <input type="checkbox"/> Spouse	Jointly

D. GIFTS OR HONORARIA: List any person or business from whom you or your spouse either individually or collectively, have received gifts or honoraria having an aggregate value of \$500 or more in the preceding 12 months. If you have nothing to report in Section "D", check here .

NAME OF PERSON OR BUSINESS FROM WHOM GIFT RECEIVED	ADDRESS	RECEIVED BY:
1.		
2.		
3.		

E. **RECEIPT OF COMPENSATION:** List all places of employment in the last calendar year, and any other businesses from which you or your spouse received \$2,000 or more in compensation (salary, thing of value, or economic benefit conferred on in return for services rendered, or to be rendered), which was reportable as taxable income on your federal income tax returns.

1. YOUR PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR. IF SAME AS SECTION "B", CHECK HERE _____

If you have nothing to report in Section "E"1, check here _____

	NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1.	YELLOW CORPORATION	10990 ROE AVE. O.P. KS	TRANSPORTATION
2.			

2. SPOUSE'S PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR. IF YOU HAVE NOTHING TO REPORT IN SECTION "E"2, CHECK HERE _____

If you have nothing to report in Section "E"2, check here _____

	NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1.	COUNTRY CLUB BANK	9400 MISSION Rd. PRAIRIE VILLAGE KS	BANKING
2.			

F. **OFFICER OR DIRECTOR OF AN ORGANIZATION OR BUSINESS:** List any organization or business in which you or your spouse hold a position of officer, director, associate, partner or proprietor at the time of filing, irrespective of the amount of compensation received for holding such position. Please insert additional page if necessary to complete this section.

If you have nothing to report in Section "F", check here

	BUSINESS NAME AND ADDRESS	POSITION HELD	HELD BY WHOM
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			

G. RECEIPT OF FEES AND COMMISSIONS: List each client or customer who pays fees or commissions to a business or combination of businesses from which fees or commissions you or your spouse received an aggregate of \$2,000 or more in the preceding calendar year. The phrase "client or customer" relates only to businesses or combination of businesses. In the case of a partnership, it is the partner's proportionate share of the business, and hence of the fee, which is significant, without regard to expenses of the partnership. An individual who receives a salary as opposed to portions of fees or commissions is generally not required to report under this provision. Please insert additional page if necessary to complete this section.
 If you have nothing to report in Section "G", check here .

	NAME OF CLIENT / CUSTOMER	ADDRESS	RECEIVED BY
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

H. DECLARATION:

I, STEPHEN RICHARDS declare that this statement of substantial interests (including any accompanying pages and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement of all of my substantial interests and other matters required by law. I understand that the intentional failure to file this statement as required by law or intentionally filing a false statement is a class B misdemeanor.

5/19/00
Date

Stephen Richards
Signature of Person Making Statement

NUMBER OF ADDITIONAL PAGES ____.

Return your completed statement to the Secretary of State, Memorial Hall, First Floor, 120 SW 10th Ave., Topeka, Kansas 66612-1594.

APPOINTMENTS QUESTIONNAIRE

Office of the Governor Bill Graves

Please complete and return this form to the Governor's Appointments Office. Attach additional sheets if necessary.

Name: Stephen S. Richards

Home Address: 9417 Hadley

City, State, Zip: Overland Park, Kansas 66212

Business Address: 915 SW Harrison Business Phone: 785-296-3042

City, State, Zip: Topeka, Kansas 66612

Date of Birth: 4/7/47 Place of Birth: Kansas City, Mo.

Party Affiliation: Republican KBI Check: NA In Process Complete

BACKGROUND

1. List high school, college, or other education institutions attended along with the date attended and degree conferred.

<i>Education Institution</i>	<i>Dates</i>	<i>Degree</i>
Shawnee Mission East High School	1962-1965	Graduate
Pittsburg State University	1965-1967	
University of Kansas	1967-1969	Bachelor of Science

2. List memberships in business, trade and professional organizations for the past 10 years.

<i>Organization</i>	<i>Dates</i>
Overland Park Chamber of Commerce	1993-2000
Kansas Society of CPA/American Institute of CPA	1973-2000
State Trucking Associations (Board of five)	1990-2000

3. List any public offices you have been elected or appointed to, along with the dates of service.

<i>Office Held</i>	<i>Dates</i>
Board of Tax Appeals	3/00-12/00

4. List any positions held with a foreign, federal or local government entity along with the dates.

<i>Position</i>	<i>Government Entity</i>	<i>Dates</i>
Member	Johnson County Charter Commission	5/99-5/00
Member	Kansas Worker Compensation Advisory Council	1995-2000

5. List any lobbying activities you have been involved in during the past five years. This includes activities as a registered lobbyist for which you were compensated.

<i>Group</i>	<i>Compensation (yes-no)</i>	<i>Dates</i>
Yellow Corporation	Yes	1991-2000

6. List experience or interest which qualify you for the position to which you have been appointed.

Began Career as CPA with general business experience. 17 years managing Yellow Freight System Tax Department with direct experience with property tax, sales tax. Nine years in government relations.

7. Summarize business and professional experience.

Certified Public Accountant	4 years
Corporate Tax Experience	17 years
Government Relations	9 years

8. List any service in the United States military. Include dates of service, branch, date and type of discharge.

<i>Branch</i>	<i>Discharge</i>	<i>Dates</i>
Army Reserve	Honorable	1969-1975

9. Provide details of arrest, charge, or questioning by a federal, state or other law enforcement authority for violation of any federal, state, county or municipal law, regulation or ordinance (excluding traffic violations for which a fine of \$100 or less was imposed).

None

10. List and provide details of any interests that may present a conflict of interest for this position.

None

I, Stephen S. Richards, declare that this questionnaire is true, correct, and complete to the best of my knowledge.


Signature

1-5-2001
Date

Return completed questionnaire to Judy Krueger, Secretary of Appointments, State Capitol, Rm 226-S, Topeka, Kansas 66612
If you have any questions, please call 785-296-4052