

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 10:40 a.m. on February 12, 2001, in Room 519-S of the Capitol.

All members were present except:

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: Representative Ralph Tanner  
Mayor Richard Jackson, City of Ottawa  
Commissioner Blaine Finch, City of Ottawa  
Senator Robert Tyson  
Randy Allen, Kansas Association of Counties  
Don Moler, League of Kansas Municipalities  
Richard Cram, Kansas Department of Revenue

Others attending: See attached list.

**SB 216—Sales taxation; concerning rates authorized to be imposed by cities.**

Representative Ralph Tanner, sponsor of **SB 216**, explained that the bill relates to a directive the Kansas Department of Health and Environment (KDHE) issued to the City of Ottawa to build a new wastewater treatment plant. The City of Ottawa would like to submit a proposal to the voters in an April 2001 election to increase the city's sales tax to be used for the construction of the new plant; therefore, it is important that the bill be acted upon quickly.

Richard Jackson, Mayor of the City of Ottawa, testified in support of **SB 216**, noting that it would be applicable to all cities in the state. He explained that KDHE required Ottawa to build a new wastewater treatment plant because the existing plant cannot meet current discharge standards due to its age and design. The bill would authorize the Ottawa governing body to submit a sales tax proposal in an increment of 1/10th of a percent in order to help finance the construction of the new plant at an estimated cost of \$7.5 million. In addition to the proposed sales tax increase to finance the project, the city also intends to increase wastewater rates for all users (Attachment 1)

Commissioner Blaine Finch, City of Ottawa, testified in support of **SB 216**. He pointed out that the City of Ottawa is not asking for any new sales tax authority as, by statute, all cities currently have a one cent authority, and Ottawa currently utilizes one-half of that one cent. He also noted that the bill would not give any other city in the state any new sales tax authority. He informed the Committee that the schedule of compliance states that the City of Ottawa must have a new operational plant by 2005. In order to accomplish this, funding mechanisms must be put in place immediately. The city needs to have the authority granted and published in the *Kansas Register* by February 23, or at the latest, February 28, in order for the sales tax increase to be voted upon in an April 2001 election. (Attachment 2)

Senator Robert Tyson stood in support of **SB 216**. He noted that the cap on the sales tax would not be changed, only the amount of sales tax which the city can use in the remaining amount authorized. He said there is no reason to use the maximum increase allowed as the city only needs an increase in the lowest amount possible, 1/10th of a percent.

There being no others wishing to testify, the hearing on **SB 216** was closed.

Senator Prager moved to recommend SB 216 as favorable for passage, seconded by Senator Clark. The motion carried.

**SB 252—Sales taxation; concerning participation by the Department of Revenue in the streamlined sales tax project.**

Randy Allen, Kansas Association of Counties, testified in support of **SB 252**, which authorizes the Department of Revenue to enter into an agreement with other states to provide a multi-state, voluntary streamlined system for sales and use tax collection and administration. The Association of Counties believes that taxation of sales should be equal whether a sale takes place over the counter, by mail order, or by the Internet. Mr. Allen stated that, without a new system to simplify the collection of sales and use taxes, there will be an inevitable shift of the tax burden to property taxpayers. For this reason, he feels it is important for the Department of Revenue to continue to be involved in the process of streamlining and simplifying the sales tax system nationwide. (Attachment 3)

Don Moler, League of Kansas Municipalities, testified in support of **SB 252**. Both he and the League have been involved in this initiative since the beginning, and he continues to be part of a working group which remains in place to this day. He explained that the working group, composed of legislators, members of local government, and members of the business community, have met with the Secretary of Revenue over the past couple of years in an effort to help move the streamlined sales tax project forward. He fully supports the continuation of the streamlined sales tax initiative in Kansas because he is convinced that it is an important first step in looking at taxation of Internet sales and a step towards equitable sales taxation for all Kansans. (Attachment 4) Mr. Moler said that, personally, he believes the debate is not if there will be a tax on Internet sales but who will get the money when it is taxed. The question in his mind is, "Are states and localities going to get the money back or, in fact, is it going to go to the federal government pie and be distributed as they see fit for whatever projects they believe are in order?"

Richard Cram, Kansas Department of Revenue, clarified that the streamlined sales tax project responds to state and local government concerns about loss of revenues from remote sales by striving to reduce the burdens on multi-state merchants to comply with various state sales and use tax laws and by seeking to provide incentives for multi-state merchants to voluntarily collect and remit use tax on sales to customers in states where they may not have any physical presence or legal obligation to collect or remit. He explained that the Uniform Sales and Use Tax Administration Act and Streamlined Sales Tax Agreement discussed during his testimony on January 16, were amended on January 24 and unanimously approved. He explained further that, in order to join the Agreement, a state must first adopt the Act and certify that its laws are in compliance with the uniformity requirements. He noted that **SB 252** does not make any change to Kansas statutes but only authorizes the state to sign the Agreement at such time as the Legislature makes the necessary statutory changes. He cautioned, if the bill is not passed, Kansas may lose its voting rights in the development and revision process of the streamlined sales tax project. (Attachment 5) Upon completion of Mr. Cram's testimony, the hearing on **SB 252** was closed.

**SB 253—Sales taxation; concerning the timing of collection of local sales taxes.**

Mr. Cram noted that his written testimony in support of **SB 253** is combined with his testimony in support of **SB 252**. He went on to explain that **SB 253** contains one of the changes needed to bring Kansas sales and use tax law in compliance with the uniformity requirements of the Streamlined Sales Tax Agreement. He explained that **SB 253** establishes a minimum time period in which cities and counties must give notice to the Department of local sales tax rate or boundary changes. The bill provides that a rate or boundary change would not become effective unless and until a city has given the Department notice ninety days before the first day of the calendar quarter when the rate or boundary change is to take effect. He noted that the bill also provides that local sales tax revenue received by a city or county that exceeds the cost of a special project for which the revenue was pledged shall be credited to the city or county general fund.

Randy Allen, Kansas Association of Counties, testified in support of **SB 253**. He noted that, in order for the streamlined sales tax system to advance, counties and cities must adjust and accommodate where possible to make state laws more consistent and uniform. (Attachment 6) With this, the hearing on **SB 253** was closed.

CONTINUATION PAGE

Senator Prager moved to recommend SB 252 and SB 253 favorable for passage, seconded by Senator Donovan. The motion carried.

Senator Corbin began a discussion on a previously heard bill, **SB 35**, concerning tax credit on the purchase of blended ethanol motor vehicle fuel. He reminded the Committee that it was determined that M-85 fuel is not available in Kansas, and for this reason, Senator Morris suggested that “or M-85 (85% methanol and 15% gasoline)” on page 2, line 35, be deleted.

Senator moved to amend SB 35 by striking “or M-85 (85% methanol and 15% gasoline)” on page 2, line 35, seconded by Senator Donovan. The motion carried.

Don Hayward, Revisor of Statutes Office, reminded the Committee that another amendment was suggested concerning evidence of the purchase of 500 gallons of blended fuel. Following committee discussion, Senator Jenkins moved to amend SB 35 on page 2, line 10, by inserting “during the appropriate taxable year” after “gallons,” seconded by Senator Praeger.

Senator Clark made a subsequent motion to amend SB 35 on page 2, line 10, to allow credit on any purchase of blended fuel in the subsequent calendar after the date of purchase of the motor vehicle, seconded by Senator Donovan. The motion carried with Senator Lee voting “No.”

Senator Donovan moved to recommend SB 35 as amended favorable for passage, seconded by Senator Clark. The motion carried.

The meeting was adjourned at 11:45 a.m.

The next meeting is scheduled for February 13, 2001.

# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: February 12, 2001

NAME	REPRESENTING
Richard Aam	KDOR
Don Moler	LKM
Randy Allen	Kansas Assoc. of Counties
John Pinegar	City of Topeka
Mike Reecht	AT&T
GEORGE PETERSEN	Ks Taxpayers Network
Bill Brady	Ks Gov't Consulting
LOUENE CRABILL	REAP
DONALD SMOGRAS	Kansas Food Dealers Assn.
Moses Carpenter	KCOI
Martha Jean Smith	KMHA
Richard Fisher	city of Ocala
Gene Ramsey	City of Ottawa
Charles Sullett	city of Ottawa
Julie Hein	Hein & Le Jais
Raquel Fley	City of Ottawa
Pat Brown	Senator

**REMARKS BY OTTAWA MAYOR RICHARD JACKSON TO THE  
SENATE ASSESSMENT AND TAXATION COMMITTEE REGARDING  
SENATE BILL 216**

**February 12, 2001  
519-S**

Mr. Chairman and members of the Committee, my name is Richard Jackson and I am the Mayor of the City of Ottawa. I am appearing before you today to testify in support of Senate Bill 216 which would allow local governing bodies the authority to submit a sales tax proposal to the electorate in an increment of 1/10th of a percent.

I realize that this Bill, if enacted, would be applicable to all cities in the State. The City of Ottawa desires this legislation in order to utilize sales tax revenues to finance the construction of a new wastewater treatment plant at an estimated cost of \$7.5 million dollars. The City is being required by KDHE to build a new wastewater treatment plant because the age and design of the City's existing plant cannot meet current discharge standards. In addition to the proposed sales tax increase to finance this project, the City of Ottawa also intends to increase wastewater rates for all users. The City Commission believes that the combination of these revenues represents the fairest form of taxation for this required improvement.

*Senate Assessment & Taxation  
2-12-01  
Attachment 1*

It is the desire of the Ottawa City Commission to submit a proposal to increase the City's sales tax for the construction of a new wastewater treatment plant to the voters at the April 2001 election. In order for this to occur, this legislation needs to be enacted and published in the Kansas Register as soon as possible.

I urge your favorable consideration of this legislation and I hope you will be willing to expedite its passage as much as possible.

Thank you very much.

**REMARKS BY OTTAWA CITY COMMISSIONER BLAINE FINCH TO  
THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
REGARDING SENATE BILL 216**

**February 12, 2001**

**519-S**

Mr. Chairman and members of the Committee, my name is Blaine Finch and I am a City Commissioner of the City of Ottawa. I am appearing before you today to express my support of Senate Bill 216 which would allow cities the opportunity to submit a sales tax proposal to the voters in an increment of 1/10th of a percent.

The City of Ottawa currently utilizes one-half of its statutorily allowed sales tax authority. The City is being required to construct a new wastewater treatment plant by KDHE. In addition to this major capital improvement, the City of Ottawa has several other priority capital projects that would be appropriate for funding through a voter approved sales tax. This bill, if enacted, would allow us to employ a similar financing program of incorporating sales tax revenue and user fees for a number of public improvements. If this additional option is not available, then the City would be restricted to a minimum of a 1/4 percent increase increment and therefore only have the option of financing two public improvement projects utilizing sales tax revenues. Moreover, it would allow the City to propose a smaller sales tax increase that would hopefully reduce voter opposition which can be generally expected to occur with any proposal to increase the local sales tax rate.

*Senate Assessment & Taxation  
2-12-01  
Attachment 2*

Mayor Jackson has previously advised you of the need for this legislation to be passed as quickly as possible.

I request the Committee to report this bill out favorably, and I thank you for the opportunity to speak to you this morning.





**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

**TESTIMONY**  
concerning Senate Bill No. 252  
**re. Streamlined Sales Tax Administration**

Presented by Randy Allen, Executive Director  
Kansas Association of Counties  
February 12, 2001

Mr. Chairman and members of the committee, my name is Randy Allen, Executive Director of the Kansas Association of Counties. I am here today to express support for Senate Bill No. 252, authorizing the Department of Revenue to enter into an agreement with other states to provide a multi-state, voluntary, streamlined system for sales and use tax collection and administration.

Local option sales taxes are an important source of revenue for county governments. 75 counties currently impose local-option, voter-approved sales taxes independent of any local-option sales taxes imposed by cities. In FY 00, countywide sales taxes generated \$309 million. As an estimate, counties retained about 50%, or about \$150 million of countywide sales tax revenue, sharing the balance with cities. By contrast, Kansas counties levied \$606.4 million in property taxes to finance their 2000 budgets.

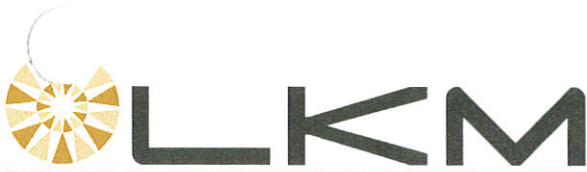
From the onset of the discussions about taxation of sales transacted over the internet, the Kansas Association of Counties has held that taxation of sales should be equal whether a sales takes place over the counter, by mail order, or by the internet. Without a new system to simplify the collection of sales and use taxes, we are almost inevitably headed to a shift of the tax burden to property taxpayers. That is why we have been supportive of the Kansas Department of Revenue's position of leadership in simplifying the sales tax system, and that is why we are supportive of SB 252. This is simply too important to Kansas and its local governments for the Department of Revenue not to be very involved and participating in the process of streamlining and simplification.

We urge the committee to report SB 252 favorably for passage.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to Randy Allen or Judy Moler by calling (785) 272-2585.

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*Senate Assessment + Taxation*  
*2-12-01*  
*Attachment 3*



League of Kansas Municipalities

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Fax: (785) 354-4186

**TO:** Senate Assessment and Taxation Committee  
**FROM:** Don Moler, Executive Director  
**DATE:** February 12, 2001  
**RE:** Support for Streamlined Sales Tax Initiative – SB 252

First I would like to thank you very much for the opportunity to testify today regarding the Streamlined Sales Tax Initiative. The League has been involved since the beginning in this initiative and I remain part of a working group which was formed at the time the initiative was being considered and it remains in place to this day. We have spent many hours reviewing various aspects of this issue and I remain convinced that the Streamlined Sales Tax Initiative is an important first step in looking at taxation of Internet sales.

I think it is important for all of us to remember how quickly the Internet has come upon us and the fact that prior to 1995 there were essentially no commercial sales being made over the Internet. Today I believe we see an exponential growth in trade and sales over the Internet and I would expect, and I believe that most observers would agree, that the size of this trade will continue unabated for the foreseeable future. The League remains steadfast in its belief that we must have a system which is equitable for merchants who operate from brick and mortar locations as well as those who operate via the Internet. The League position on Internet sales, adopted by our Convention of Voting Delegates on this past October, reads as follows: ***“Internet Commerce. We support a sales tax system that is equitable for brick and mortar businesses and maintains an adequate source of tax revenue for cities.”***

What we mean by this statement is the simple fact that it is not equitable nor a level playing field for in-state merchants to collect sales tax while out of state merchants, selling via the Internet, are able to sell similar products without sales tax consequences. We believe very strongly that the streamlined sales tax initiative, courageously undertaken by the State of Kansas last year, remains a valiant first step in moving towards equitable sales taxation for all Kansans. We do not believe it to be a new tax and fully support the continuation of the Streamlined Sales Tax Initiative in Kansas. Thank you very much for allowing the League to testify today on this very important issue.

Senate Assessment & Taxation  
2-12-01

www.lkmonline.org

Attachment 4

**STATE OF KANSAS**

*Bill Graves, Governor*

Office of Policy & Research  
Richard L. Cram, Director  
915 SW Harrison St.  
Topeka, KS 66625



**DEPARTMENT OF REVENUE**

*Stephen S. Richards, Secretary*

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**Office of Policy & Research**

**To: Senator David Corbin, Chair  
Senate Assessment & Taxation Committee**

**From: Richard L. Cram**

**Re: Streamlined Sales Tax Legislative Proposals, Senate Bills 252 and 253**

**Date: February 12, 2001**

**Background--Streamlined Sales Tax Project**

The Streamlined Sales Tax Project responds to State and local government concerns about loss of revenues from remote sales, first by striving to reduce the burdens on multistate merchants to comply with various State sales and use tax laws, and second, by seeking to provide incentives for multistate merchants to voluntarily collect and remit use tax on sales to customers in States where they may not have any physical presence or legal obligation to collect and remit.

The Uniform Sales and Use Tax Administration Act (Act) and Streamlined Sales Tax Agreement (Agreement), discussed during my testimony on January 16, 2001, were amended by teleconference on January 24, 2001. Those documents, as amended, were unanimously approved by the Executive Committee of the National Conference of State Legislatures (NCSL) on January 27, 2001. The full text of these documents is available at the following website: [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org). Additional amendments to the Act and Agreement may be considered at a March 5-6, 2001 Project meeting in Dallas.

In order to join the Agreement, each participating State must pass legislation to conform that state's sales/use tax laws to the uniformity requirements of the Agreement. Before a State can join the Agreement, it must adopt the Act and certify that it's laws are in compliance with the uniformity requirements. Three-fourths of the other member States must vote that the applying State is in compliance. As soon as 5 States apply, certify their laws' compliance with the Agreement, and three-fourths of those applicants vote favorably on the other respective applicant's compliance, the Agreement becomes effective.

There are currently 29 participating states in the Streamlined Sales Tax Project. Tax officials in Nebraska, South Carolina, Wyoming, Indiana and Kansas have thus far introduced Streamlined Sales Tax legislation. Tax officials in other States are also planning to introduce

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legislation this year. A status report should be available at the above website later this week showing the progress of the proposals in various participating State legislatures.

### **Recent Committee Action in Kansas**

In November 2000, the Special Committee on Assessment and Taxation recommended: "The Committee encourages that legislation on [the Streamlined Sales Tax] topic be submitted to the standing committees as soon as possible in January 2001."

In December 2000, the "Streamlined" Sales Tax Oversight Committee met and recommended that the Department prepare a proposal to be submitted to the legislature in January 2001 for consideration of an amendment to Kansas sales tax law to comply with the minimum notice requirements for local sales tax rate and boundary changes specified in the Agreement (first day of calendar quarter after minimum of sixty days' notice to retailers) (see Section 308 b. 3. and 5., page 12).

The Sales Tax Simplification Committee (composed of Department officials, local government representatives, legislators, and private sector representatives) on January 12, 2001 recommended that the Department prepare and submit legislative proposals for adoption of a modified version of the Act and the change to the minimum notice requirements for local tax rate and boundary changes. These proposals have been introduced as Senate Bills 252 and 253.

### **Senate Bill 252**

Senate Bill 252 is a modified, very abbreviated version of the Act and provides that the Department of Revenue can become a signatory to the Streamlined Sales Tax Agreement at such time as the legislature takes further action to bring Kansas' sales and use tax laws into compliance with the uniformity requirements of the Agreement. Senate Bill 252 further authorizes the Department to continue participation in the Streamlined Sales Tax Project, identify the changes that need to be made to Kansas' sales and use tax laws that would be required to comply with the Agreement, and take such other actions needed to prepare Kansas to enter into the Agreement.

This bill, if enacted, would itself make no changes to any existing sales and use tax laws. It simply authorizes the Department of Revenue to continue participation with other states in the development of the Streamlined Sales Tax Project and any discussions of amendments or revisions to the Act and Agreement. Only until and unless the Kansas legislature makes the changes needed to bring Kansas' sales and use tax laws into compliance with the Agreement, would the Department have any authority to join the Agreement.

The Department already has authority under the legislation passed last year, 2000 Senate Bill 59 (L. 2000, ch. 140), Sections 13-19, to participate in the Streamlined Sales Tax Project. However, as a condition imposed by the Project itself, those states that do not advance any legislation that would authorize them to join the Agreement may not be allowed to keep their voting rights in the Project. Thus, if Senate Bill 252 is not enacted, there is some risk that Kansas may at some point lose its ability to vote in the development and revision process of the Project. Senate Bill 252 is needed to ensure that the Department of Revenue will continue to have direct input and involvement in this process.

## Senate Bill 253

Senate Bill 253 proposes one of the changes needed to bring Kansas sales and use tax law into compliance with the requirements of the Agreement. Section 308 b. of the Agreement provides in part:

Member states that have local jurisdictions that levy a sales or use tax must: . . .  
3. Provide that local rate changes will be effective only on the first day of a calendar quarter after a minimum of sixty (60) days' notice to sellers. . . . 5. For sales and use tax purposes only, apply local jurisdiction boundary changes only on the first day of a calendar quarter after a minimum of sixty (60) days notice to sellers.

This is one of the uniformity requirements that that must be complied with in order for a state to become eligible to join the Agreement.

Retailers generally depend on the Department to notify them of local sales tax rate or boundary changes, although those changes legally take effect, whether the Department provides notice or not. When a city or county authorizes a local sales tax, the city or county must notify the Department, so that the Department can in turn notify affected retailers of the local sales tax rate change. For those retailers that file monthly sales tax returns, the Department mails the monthly return to the retailer prior to the beginning the month that the return would apply to. If possible, the Department includes with the return notice of any rate or boundary changes that would affect that retailer and would go into effect during that coming month. However, if the Department does not receive sufficient advance notice of a rate or boundary change from the city or county, then it cannot notify affected retailers in time for those retailers to begin sales tax collections before the new rate or boundary change goes into effect.

Under current law, K.S.A. 12-191 provides that for counties or class B cities, local sales taxes authorized at a primary or general election shall commence on the first day of the calendar quarter following the 30<sup>th</sup> day after the election authorizing the levy. Local sales taxes approved by a county or city at any other election shall commence on the first day of the calendar quarter following the 60<sup>th</sup> day after the date of the authorizing election. A city's sales tax becomes effective within an area annexed by the city on the first day of the month following the 30<sup>th</sup> day after the date the city provided the Department with a certified copy of the annexation ordinance and map.

Under current law, local sales taxes approved at the November 2000 general election became effective on January 1, 2001, pursuant to K.S.A. 12-191, regardless of how much advance notice the local jurisdiction gave the Department. Following the most recent general election, the Department experienced 2 situations where local jurisdictions approving a local sales tax failed to timely notify the Department. In one situation, the Department did not receive notice until mid-December of a rate change that was to take effect January 1. In another situation, the Department did not receive notice of the rate change until January 7—after the rate had already gone into effect. Needless to say, this becomes problematic for the Department and affected retailers.

Senate Bill 253 establishes a minimum time period that cities and counties must give notice to the Department of local sales tax rate or boundary changes. In order to comply with the uniformity requirements of the Agreement, that minimum time period must give the Department

sufficient time to notify affected retailers of the rate or boundary change, so that those retailers will have received notice at least 60 days prior to the first day of the calendar quarter when the rate or boundary change is to take effect.

Senate Bill 252<sup>3</sup> proposes to amend K.S.A. 2000 Supp. 12-189 to require that local jurisdictions send the Department a certified copy of the ordinance or resolution authorizing the local sales tax within 30 days after adoption of the ordinance or resolution. K.S.A. 12-191 would be amended to provide that a local sales tax approved at any election would not become effective until the first day of the calendar quarter following the 90<sup>th</sup> day after the city or county provided written notice to the Director of Taxation of the election authorizing the levy. For an annexation, the city sales tax would not become effective until the first day of the calendar quarter following the 90<sup>th</sup> day after the date that the city provided the Department with a certified copy of the annexation ordinance and the map. This notice period will give the Department adequate time to notify affected retailers of the rate or boundary changes within the minimum notice requirements specified in the Agreement.

Senate Bill 252<sup>3</sup> also proposes to amend K.S.A. 2000 Supp. 12-189 to provide that local sales tax revenue received by a city or county that exceeds the cost of a special project for which the revenue was pledged shall be credited to the city or county general fund. This provision is intended to cover situations where retailers may not have been notified to stop collecting the tax until after revenues sufficient to satisfy the special project costs have already been collected. This would authorize deposit of any excess collections into the city or county general fund. The Department's goal would be to work with the cities and counties to minimize occurrence of those situations. However, this provision would give the Department statutory authority to distribute any excess collections to the city or county, when that situation does occur.



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

**TESTIMONY**  
concerning Senate Bill No. 253  
**re. Administration of Local-Option Sales Taxes**

Presented by Randy Allen, Executive Director  
Kansas Association of Counties  
February 12, 2001

Mr. Chairman and members of the committee, my name is Randy Allen, Executive Director of the Kansas Association of Counties. I am here today to express support for Senate Bill No. 253, modifying the advance notice requirements of local-option sales taxes. As we understand the bill, the changes make our system in Kansas more consistent with the advance notifications contemplated by other states.

If the streamlined sales tax system is ever going to advance, we know that counties and cities are going to have to adjust and accommodate where possible to make state laws more consistent and uniform. This is a bill which we can support. We urge the committee to report SB 253 favorably.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to Randy Allen or Judy Moier by calling (785) 272-2585.

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