

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman David Corbin at 10:45 a.m. on February 4, 2004, in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Gordon Self, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Senator Chris Steineger
Mark Burghardt, Sprint
Robert Fasl, SBC Communications
Marlee Carpenter, Kansas Chamber of Commerce
Terry Kimes, Mize, Houser and Company
Dan Koenig, Overland Park Chamber of Commerce
Robert Vancrum, Greater Kansas City Chamber of Commerce

Others attending:

See Attached List.

Senator Steineger requested the introduction of a bill regarding the taxability of small aircraft owned by leasing companies. Previous to a 2003 Board of Tax Appeals and Supreme Court decision, aircraft owned by leasing companies were tax exempt. Aircraft purchased previous to 2003 are now unexpectedly subject to taxation. The proposed bill would exempt aircraft purchased between January 1, 2002, and July 1, 2004. (Attachment 1)

Senator Buhler moved to introduce the bill, seconded by Senator Lee. The motion carried.

Senator Corbin requested the introduction of a bill on behalf of Senator Brownlee, who was unable to attend the meeting. The bill would delay the implementation of destination sourcing until Congress gives states the authority to implement the tax.

Senator Buhler moved to introduce the bill, seconded by Senator Journey. The motion carried.

Senator Taddiken moved to introduce a bill concerning statutory clarification on the allotment of property tax payment delinquencies within a TIF district, seconded by Senator Donovan. The motion carried.

SB 325—Sales tax exemption for custom computer software

Mark Burghart, representing Sprint, testified in support of **SB 325**. He noted that the interim Special Committee on Assessment and Taxation strongly recommended that the 2004 Legislature consider repealing the sales tax on computer software customization services and restoring the exemption that existed prior to 2002. He explained that the amendatory language was developed with the assistance of the Department of Revenue and that it would not affect the provisions in the sales tax relating to the Streamline Sales Tax Project. He commented that the negative fiscal impact on both large and small businesses may not have been fully considered when the exemption was removed in 2002. He emphasized that the new tax merely increases the cost of doing business in Kansas. He noted that AT&T also supports the bill. (Attachment 2)

Robert Fasl, SBC Communications, testified in support of **SB 325**. He noted that, of SBC's 13 state operating territory, Kansas is first among them in tax paid per access line. Thus, reinstatement of the sales tax exemption is a positive step in reducing SBC's Kansas tax burden. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:45 a.m. on February 4, 2004, in Room 519-S of the Capitol.

Senator Corbin called the Committee's attention to testimony in support of **SB 325** submitted by John Cmelak, Verizon Wireless. (Attachment 4)

Marlee Carpenter, Kansas Chamber of Commerce, testified in support of **SB 325**, noting that it would remove an unfair competitive burden from Kansas businesses and their employees. In addition, she noted that repealing the tax improves the Kansas system by making it less complex and burdensome. (Attachment 5)

Terry Kimes with Mize, Houser and Company, testified in support of **SB 325**. He argued that the services for developing custom code are professional services; therefore, they should be exempted from taxation. He complained that taxing these services is harmful to small and medium sized Kansas businesses and that the tax places Kansas companies at a competitive disadvantage when compared to companies that do business in states that do not impose the tax. (Attachment 6)

Dan Koenig, Overland Park Chamber of Commerce, testified in support of **SB 325**. He noted that, by making specialized software development taxable, many business in the Overland Park area are at a competitive disadvantage with neighboring states. He pointed out that Overland Park and Johnson County are service-based economies, and more than one-third of Johnson County's total employment base works in the service sector. He followed with a discussion of facts which demonstrate that the continued success of the Johnson County economy is directly connected to its service-based economy. He emphasized that the bill will allow for possible expansion and retention of the area's strong service sector employment base. (Attachment 7)

Robert Vancrum, representing the Greater Kansas City Chamber of Commerce, testified in support of **SB 325**. He noted that the customized software tax was enacted in order to make it equitable with off-the-shelf software. However, customized software is a product of services rendered by professionals and consultants, and taxing such services puts Kansas significantly out of pace with most states. More importantly, the tax falls most heavily on "home-grown" Kansas businesses. (Attachment 8)

Senator Corbin called the Committee's attention to written testimony in support of **SB 325** submitted by Ashley Sherard, Vice President, Lenexa Chamber of Commerce. (Attachment 9)

In response to Committee questions, Chris Courtwright, Legislative Research Department, informed the Committee that, at the time the tax on customized software was enacted in 2002, the assumption was that it would raise \$14 million to \$15 million. However, the Department of Revenue has not been able to determine how much taxes were collected in 2003 because it was not possible to single out a tax on computer software customization services from other receipts. However, the Department's fiscal note on the bill indicates that the prospective repeal on July 1, 2004, would reduce receipts between \$2 million and \$16 million.

Richard Cram, Kansas Department of Revenue, confirmed that reinstating the exemption on customized software would not affect anyone's liability for the two years in which the law was in effect.

There being not others wishing to testify, the hearing on **SB 325** was closed.

Senator Donovan moved to recommend SB 325 favorably for passage, seconded by Senator Journey. The motion carried.

The meeting was adjourned at 11:10 a.m.

The next meeting is scheduled for February 5, 2004.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: February 4, 2004

NAME	REPRESENTING
Jim Sullinger	KC STAR
Richard Crum	KDOR
TERRY KIMMEL	Mize, Houser & Company
J. C. Anderson	KSCPA
CAROL R. BASK	LKM
Nikki Klaus	Sen. Brunner's office
Bob Vancrum	Greater KC Chamber
DANIEL G. KOENIG	OF CHAMBER
Wes Ashton	Overland Park Chamber
Scott Unifake	KS Assoc. of Counties
JUDITH GARD	SPRINT
RICHARD LAWSON	SPRINT
MARK SCHREIBER	Westar Energy
STEVE JOHNSON	KANSAS GAS SERVICE
TERRY HOLDREN	KS FARM BUREAU
Nelson Krueger	Everest
Gabrielle R. Hubbell	BNSF Railroad
John J. Frederick	Boeing
Bud Burke	Issue Mgmt. Group
Ashley Sherard	Linexa Chamber
Ann Burkes	DOB

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SENATE CHAMBER

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MEMBER: COMMERCE
FINANCIAL INSTITUTIONS AND
INSURANCE
PUBLIC HEALTH AND WELFARE
LEGISLATIVE POST AUDIT
RULES AND REGULATIONS
ARTS AND CULTURAL RESOURCES
INFORMATION AND TECHNOLOGY

Airplane Tax Bill

Taxability of aircraft owned by leasing companies

Previous to Board of Tax Appeals (BOTA) and Supreme Court decision in May, 2003, aircraft owned by leasing companies were tax exempt.

Problem: Aircraft purchased previous to 2003 under the old rules are now unexpectedly subject to taxation.

Problem: We (Kansas) should not be known as a state that changes midstream the rules on business investment.

Solution: This bill exempts aircraft purchased by leasing companies between 01-01-2002 and 07-01-2004; thereafter, implements the decision of the BOTA and the Supreme Court

*Senate Assessment & Taxation
2-4-04
Attachment 1*

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CONKLIN, BURGHART & CROW, L.L.C.**
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**LICENSED TO PRACTICE IN
KANSAS AND MISSOURI

MEMORANDUM

TO: The Honorable David Corbin, Chairperson
Senate Committee on Assessment and Taxation

FROM: Mark A. Burghart, Sprint

DATE: February 4, 2004

RE: Senate Bill No. 325

Thank you for the opportunity to appear in support of Senate Bill No. 325. The bill would reinstate the sales tax exemption for custom computer software services. The legislation implements the recommendation of the 2003 Special Committee on Assessment and Taxation to restore the exemption. The Special Committee recommended "...that the 2004 Legislature strongly consider repealing the sales tax on computer software customization services and restoring the exemption that existed prior to 2002."

The pertinent amendatory language appears on page 6 of the bill. The language was drafted after consulting with officials at the Kansas Department of Revenue. The amendatory language will in no way affect those provisions in the sales tax act relating to the Streamline Sales Tax Project.

The elimination of the custom software exemption in 2002 was harmful to both large and small businesses. Large and small businesses were impacted because many software design services are outsourced to third party vendors. The new tax on these services merely increases the cost of doing business in Kansas. The negative fiscal impact on the effected businesses may not have been fully considered when the exemption was removed in 2002.

When companies determine the states in which they prefer to do business, they examine the stability of the state tax structure. Reinstatement of the exemption that had been eliminated during the 2002 Legislative Session will help restore to a certain degree stability to the state tax structure that is so important to the business community.

On behalf of Sprint, I would respectfully request your support for the sales tax exemption for custom computer software that is embodied Senate Bill No. 325 and that was recommended by the 2003 Special Committee on Assessment and Taxation. I would be happy to respond to any questions that you may have.

*Senate Assessment + Taxation
2-4-04
Attachment 2*



Robert J. Fasl
Director-Property Taxes

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rf4895@sbc.com

**Testimony on behalf of SBC Communications Inc.
Before the Senate Assessment & Taxation Committee
Presented by Robert J. Fasl
February 4, 2004**

Senator Corbin, members of the Committee, good morning.

My name is Robert Fasl. I am a Regional Director of Property Tax for SBC Communications Inc. (SBC).

I appear before you today to voice SBC's support of Senate Bill 325 regarding the reinstatement of the sales tax exemption for custom computer software. SBC supports the reinstatement of this sales tax exemption because it will lower the overall tax burden of SBC in the state of Kansas. Of SBC's 13 state [*] operating territory, Kansas is first among them at \$37 in tax paid per access line. The median is \$27 (Michigan) and the lowest is \$11 (Nevada). Since the telecom industry is generally taxed higher than "Main Street" business, the reinstatement of the sales tax exemption is a positive step in reducing SBC's Kansas tax burden.

On behalf of SBC Communications Inc., I thank you Mister Chairman and each member of the Committee for this opportunity to voice SBC's support of Senate Bill 325.

[*] *Texas, Kansas, Arkansas, Oklahoma, Missouri, Illinois, Wisconsin, Michigan, Indiana, Connecticut, Ohio, California & Nevada*

*Senate Assessment & Taxation
2-4-04
Attachment 3*



February 3, 2004

Senator David Corbin
Chairman, Senate Taxation Committee

Dear Senator Corbin and Respected Members of the Revenue and Taxation Committee,

My company, Verizon Wireless, supports SB 325. This legislation enacts a computer software sales tax exemption that represents sound public policy by favorably impacting small and large businesses alike. This is because many historical information technology services that were traditionally performed by companies' internal IT Departments are, in the new economy, suddenly being outsourced to third party software technicians. This migration to outsourcing creates an entirely new sales taxable transaction where no such transaction ever existed before. We believe that transactional taxation should endeavor to promote (or at least not discourage) the more efficient outsourcing of software-related activities to more experienced third parties; yet Kansas tax law currently disfavors such modern practice by burdening it with increased sales tax liability and a more complex sales tax compliance burden. SB 325 therefore promotes stability within the KS tax code by treating outsourced IT activities on the same level playing field as their more-traditional in-house equivalents.

Verizon Wireless therefore supports SB 325 and encourages your legislative support as well.

Respectfully submitted,

John R. Cmelak
Director – Tax Policy
Verizon Wireless

*Senate Assessment & Taxation
2-4-04
Attachment 4*

**The Kansas Chamber of Commerce
835 S.W. Topeka Blvd.
Topeka, Kansas
785 357 6321**

February 4, 2004
Kansas Senate Assessment and Taxation Committee
SB 325

By Marlee Carpenter, Vice President of Government Affairs
The Kansas Chamber

Chairman Corbin and members of the committee:

I am Marlee Carpenter with The Kansas Chamber of Commerce. The Kansas Chamber supports SB 325, which repeals the sales tax on custom computer software. This proposed legislation would remove an unfair competitive burden from Kansas businesses and their employees and, to a degree, move Kansas into a more competitive position with regard to other states in the battle for jobs.

Removing this tax on commerce positively affects businesses of all sizes in Kansas, small, medium and large. Repeal of this tax improves the Kansas system by making it less complex and less burdensome. Its repeal gives Kansas businesses another tool to compete in a global market that is becoming more competitive every day.

Now would be a good time to examine how our state stacks up against other states and against foreign competition for jobs. We need to ask ourselves how can we measure up to the competition and how we can quickly improve our business and jobs climate.

With that in mind, The Kansas Chamber commissioned its first Annual Competitive Index. We looked at 13 independent studies that measure the Kansas business climate against other states. The good news is we aren't at the bottom. The bad news is we are not close to the top either. Our current ranking is at best a C+.

But if Kansas wants to compete aggressively for new jobs and retain more of our existing jobs, we have to improve our business and jobs climate and improve our comparative performance. Passing SB 325 is a start.

Thank you for your time today and I'll be happy to answer any questions.

The Kansas Chamber is the statewide business advocacy group, with headquarters in Topeka. It is working to make Kansas more attractive to employers by reducing the costs of doing business in Kansas. The Kansas Chamber and its affiliate organization, The Kansas Chamber Federation, have nearly 7,500 member businesses, including local and regional chambers of commerce and trade organizations. The Chamber represents small, large, and medium sized employers all across Kansas.

Senate Assessment + Taxation
2-4-04
Attachment 5

Testimony before the Senate Assessment and Taxation Committee
February 4, 2004
Regarding Senate Bill 325

By Terry Kimes, CPA, CITP
Vice President, Mize, Houser & Company

Chairman Corbin and Members of the Committee:

Thank you for the opportunity to testify in favor of SB 325.

My name is Terry Kimes and I am Vice President of Mize, Houser & Company, a CPA firm with Kansas offices in Topeka, Lawrence and Overland Park. We employ 150 people in Kansas and provide professional services to clients for the development of custom software by 16 analyst/programmers on our staff.

I am in favor of exempting the sales tax imposed on the services of writing custom computer software for a variety of reasons.

In 1981 Kansas began taxing the services of developing custom code but in two separate cases in the late 1980's the Kansas Supreme Court held that "custom software" should be viewed as intangible personal property and thus not subject to K.S.A. 79-3603, which taxes tangible personal property. During the waning hours of the 2002 legislative session, a proposal seeking to tax services of writing "custom code" was discussed and without any hearings that proposal was incorporated into Senate Bill 39.

I believe that the services for developing custom code are professional services and therefore the taxing of these services should be exempted. Why are the services of the professionals that our firm employs for development of custom code being singled out from the services of our other professionals? Our profession recognizes information technology as a valuable service to our clients and has even created a special certification. I am both a CPA as well as a Certified Information Technology Professional. This is a designation of the American Institute of CPA's. The analyst programmers performing these services in our firm are professionals with degrees in accounting, computer science or information services mostly from Kansas Universities. Our clients do not understand when they come to us for services that as of July 1, 2002 these professional services are now subject to sales tax.

Taxing these services is harmful to small and medium size businesses in Kansas. Large corporations needing to have software developed often have IT professionals in-house that can perform the necessary services without any sales tax. However, small and medium sized businesses not having such IT professionals on staff must contract with third parties to provide the necessary services. Thus, these small and medium sized businesses are now being required to pay sales tax on transactions which larger businesses can perform in-house.

*Senate Assessment & Taxation
2-4-04
Attachment 6*

This tax also puts Kansas companies at a competitive disadvantage compared to companies that do business in states that do not impose this tax. If two different businesses decide they have a need for custom computer software then for instance a company in Missouri will have less cost than a Kansas company.


I am also concerned because it would appear, based on a Department of Revenue notice, that services that heretofore have been viewed as professional are now being viewed as taxable by the Department. That notice points out items the Department views as part of custom code. They include "determining equipment and personnel required and how they will be utilized", "designing storage and data retrieval systems", "determining what data communications and high-speed input-output terminals are required", "feasibility studies", "evaluation of bids", "training services" all of which I feel are not part of "custom code"

I support the exemption of this tax and thank you for your time and attention.



Wednesday, February 04, 2004

To: Senate Assessment and Taxation Committee
The Honorable David Corbin, Chairperson

From: Dan Koenig, President – Overland Park Chamber of Commerce 

Re: SB 325 - Exempting Customized Computer Software.

Mr. Chairman and members of the committee, my name is Dan Koenig, President of the Overland Park Chamber of Commerce. Thank you for the opportunity to appear this morning and provide our perspectives on Senate Bill 325 to repeal taxation on customized computer software.

Position: The Overland Park Chamber supports SB 325 to reinstate the sales tax exemption on customized computer software services.

The Overland Park Chamber believes the elimination of the custom software exemption in 2002 was damaging to the Overland Park, Johnson County and the Kansas economies.

By making specialized software development taxable, many businesses in our area and in the State of Kansas are now at a competitive disadvantage to neighboring states and even countries around the world.

Overland Park and Johnson County are service-based economies:

- More than one-third of Johnson County's total employment base works in the service sector
- One out of every four private services sector employees in the State of Kansas work in Johnson County
- Between 1990 and 2000, Johnson County's economy added an average of 4,585 persons per year – accounting for a 46 percent of the total service sector growth in the Kansas City MSA and 39 percent of the service sector growth in the State of Kansas.

The following facts demonstrate that the continued success of the Johnson County economy is directly connected to our service-based economy.

Population Growth:

- Between 1991 and 2001, Johnson County's population grew by 100,009, (27 percent) and surpassed the total population of Kansas City, Missouri
- During that same period, Johnson County accounted for 48 percent of the total population growth in Kansas and 50 percent of the increase in the Kansas City MSA

Job Growth:

- The number of jobs in Johnson County grew from 242,842 in 1990 to 364,721 in 2000, an increase of 121,879 jobs or 50 percent
- Over the last ten year period, Johnson County accounted for 41 percent of the total net increase in jobs in Kansas and 60 percent of the job growth in the Kansas City MSA

Earnings Growth:

- The annual earnings of those working in Johnson County grew from \$5.8 billion in 1990 to \$14 billion in 2000, an increase of 143 percent
- Johnson County accounted for 39 percent of all Kansas workers and 41 percent of the increase of Kansas City MSA workers

Tax Base Growth:

- The Kansas Department of Revenue reported that in 1999, the Kansas adjusted gross income of Johnson County taxpayers was over \$10.3 billion. Accordingly, Johnson County taxpayers paid account for 22 percent of the state's total tax revenue
- In fiscal year 2002, over \$390 million in Kansas state sales tax was collected in Johnson County. This amounts is 27 percent of the state's total sales tax revenue collected
- In 2001, the assessed valuation of real and personal property in Johnson County was \$5.9 billion. This accounted for 26 percent of the state's total

Simply stated, more than one-third of this economic impact is directly tied to our service sector economy. Johnson County and Overland Park were founded on service-based economies.

Research by employment code conducted by the Overland Park Chamber shows there are hundreds of service-based businesses providing customized software located in Johnson County.

This research also indicates that there is hundreds of additional business located in our area that produce customized software as a by-product of their primary business classification. These businesses employ thousands of workers and support families whose spin-off effect fuels our local and state economies.

If existing and potential customers purchasing customized software services are charged tax, they are placed at a competitive disadvantage that could result in reduced work orders and other taxable interests. This tax may also discourage business from establishing in Kansas and/or encourage movement to neighboring states.

Plainly speaking, any talk of a tax on services strikes fear in the greater business population.

In our judgment, the elimination of this tax exemption was poor policy that resulted in an industry-specific targeted tax that unfairly hits a large segment of our segment of economy. Based on the composition of our business base, the Overland Park Chamber has consistently opposed a sales tax on services.

Bottom line, the Overland Park Chamber encourages you to reinstate the sales tax exemption that existed before 2002. This important legislation will help us keep the Overland Park, Johnson County and Kansas economy competitive, allow for possible expansion and retention our strong service sector employment base.

Thank you again for your continued support and the opportunity to appear before you today.

Daniel G. Koenig, President, Overland Park Chamber of Commerce
Phone: (913) 491-3600 Cell: (913) 710-0225 E-mail: dkoenig@opks.org

Testimony to the Senate Assessment and Taxation Committee
in Support of Senate Bill 325 (Custom Computer Software)
Robert J. Vancrum, Government Affairs Specialists
Greater Kansas City Chamber of Commerce

Chairman Corbin and Honorable Senators:

I am here on behalf of the Greater Kansas City Chamber of Commerce to support restoration of the sales tax exemption for custom computer software as contained in Senate Bill 325.

The State of Kansas embarked upon a significant change of policy when it first imposed sales tax upon customized computer software. Arguments were made at the time that it was only fair to tax customized software since off-the-shelf software was already taxable, but this not the whole story. Customized software is a product of services rendered by professionals and consultants. Neither this State nor many other states have ventured very far down the slippery slope of starting to tax services. An attempt to tax such services puts this State significantly out of pace with most of the states in the U.S.

Perhaps more importantly, the tax falls most heavily upon our own home-grown Kansas businesses. Major national and international companies not based in Kansas have no trouble avoiding the effect of this tax. They simply contract for and take delivery of software at points outside of the State of Kansas. Therefore, the attempt to tax such software discriminates against both buyers headquartered in Kansas and those Kansas companies that create and sell such software. Does this make sense? Let's stop this experiment right now and pass SB 325.

I'm happy to answer questions now or anytime you'd like.



The Historic Lackman-Thompson Estate

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TO: Senator David Corbin, Chairman
Members, Senate Taxation Committee

FROM: Ashley Sherard, Vice-President
Lenexa Chamber of Commerce

DATE: February 4, 2004

RE: **SB 325—Exemption for Software Customization Svcs.**

The Lenexa Chamber of Commerce would like to express its strong support for SB 325, which would repeal the sales tax on computer software customization services and restore the exemption that existed prior to 2002.

State law currently includes a number of sales tax exemptions, many of which are intended to help maintain a competitive business climate and encourage economic growth and development statewide. Such sales tax exemptions include, for example, the sale of farm equipment, certain construction materials and services, machinery and equipment used in manufacturing and processing, and certain equipment used in the production of oil and gas.

Prior to 2002, state law also included a sales tax exemption for computer software customization services. As a means of raising additional state revenues, however, the Kansas Legislature repealed this exemption in the closing hours of the 2002 legislative session, making sales of computer software customization services subject to state and local sales taxation.

The imposition of sales tax on computer software customization has made these important services more costly to buyers, discouraged investment in developing better and more efficient software technologies, and placed the Kansas businesses that provide such services at a competitive disadvantage with out-of-state competitors.

(“Use taxes” – which help level the sales tax playing field among in-state and out-of-state sellers – may only be imposed on tangible personal property, and software customization services are not tangible property. As a result, software customization services are not subject to the use tax, allowing businesses from other states to provide such services to Kansans at a lower cost than in-state businesses.)

Restoring the sales tax exemption for computer software customization services would help Kansas regain more regional and national competitiveness and promote a more positive business climate that encourages important investments in technology.

For these reasons, the Lenexa Chamber of Commerce strongly urges the committee to recommend SB 325 favorable for passage. Thank you.

*Senate Assessment & Taxation
2-4-04
Attachment 9*