

HOUSE TAXATION COMMITTEE

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Martha Dorsey, Kansas Legislative Research Department
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Rose Marie Glatt, Secretary to the Committee

2006 - HOUSE TAXATION

COMMITTEE ACTION INDEX

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2006	Sales tax exemption for CHWC, inc., neighborhood housing organization. (3-6-06 Amended into HB 2080)	2-17-05 3-06-06 3-07-06	No Action
HB 2022	Award of attorney fees to taxpayer in certain appeals by the county of orders of the board of tax appeals.	2-02-05	No Action
HB 2023	Classes of cities for sales tax purposes; uniformity. (3-7-06 Sub-Committee Report)	2-03-05; 2-09-05; 2-18-05; 3-03-05; 3-22-05; 3-07-06; 3-08-06; 3-09-06; 3-10-06	3-10-06 HB 2023 - BPA
HB 2028	Apportionment methodology in franchise tax calculations. Effective date: Statute Book.	No Hearing	No Action
HB 2056	Sales tax exemption for cross-lines cooperative council. (3-6-06 Amended into HB 2080)	2-08-05; 2-17-05; 3-06-06; 3-7-06	No Action
HB 2060	Forfeiture of articles of incorporation of business entities for franchise tax delinquencies.	No Hearing	No Action
HB 2073	Personal judgment against owner for unpaid real property taxes.	No Hearing	No Action
HB 2080	Sales tax exemption for lyme association of greater Kansas City, Inc. (3-6-06 HB 2006; 2219; 2221; 2236; 2244; 2290; 2056 amended into Sub. Bill)(3-17-06 Sub HB 2080 amended to SB 404)	2-08-05; 3-06-06; 3-07-06; 3-17-06	3-7-06 Sub bill for HB 2080 - BP 3-17-06 Amended into SB 404. BPA
HB2100	Repealing sales tax exemption for purchases by municipal golf courses.	2-08-05	No Action
HB 2101	Sales tax calculation for isolated or occasional sale of motor vehicles; sales tax refunds.	2-01-05 3-06-06	No Action
HB 2102	Sales tax exemption for construction of facility conveyed to business qualifying for sales tax exemption.	2-11-05 3-06-06	2-18-05 BP
HB 2131	Delay of destination sourcing rules for sales tax purposes until action of Congress. (2-1-06 Referred back to Tax)	3-21-05	3-21-05 BPA
HB 2132	Authorizing countywide retailers' sales tax for Sedgwick county arena.	No Hearing	No Action
HB 2195	Increasing allowable amount of homestead property tax refund.	2-15-05	No Action
HB 2197	Health care for seniors fund, financed by sales and compensating use taxes on internet, telephone or other electronic transactions.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2204	Sales tax exemption for membership charges of health and fitness organizations and businesses.	3-04-05 3-06-06	No Action
HB 2207	Determination of income to not include supplemental security income payments for homestead property tax refunds purposes.	3-15-05	No Action
HB 2219	Sales tax exemption for project of West Sedgwick County-Sunrise Rotary Club. (3-6-06 amended into HB 2080).	2-16-05; 3-06-06; 3-07-06	No Action
HB 2220	Sales tax exemption for cleaning and reconditioning storage and transport petroleum drums.	2-16-05; 3-06-06	No Action
HB 2221	Sales tax exemption for sales by public libraries and support organizations. (3-6-06 amended into HB 2080).	2-16-05; 3-06-06; 3-07-06	No Action
HB 2235	Disclosure of taxpayer information related to certain tax credits.	No Hearing	No Action
HB 2236	Sales tax exemption for Marillac Center, Inc. (3-6-06 amended into HB 2080).	2-17-05; 3-06-06; 3-07-06	No Action
HB 2237	Tax revenue assessment report by secretary of revenue to legislature.	No Hearing	No Action
HB 2238	Report by secretary of revenue to legislature on tax incidence impact analysis.	No Hearing	No Action
HB 2244	Sales tax exemption for KSDS, Inc., for the purpose of training and providing guide and assistance dogs for people with disabilities. (3-6-06 amended into HB 2080).	2-17-05; 3-06-06; 3-07-06	No Action
HB 2246	Property tax classification of property used for horse sports and entertainment.	No Hearing	No Action
HB 2259	Three-year phase out and elimination of the franchise tax.	No Hearing	No Action
HB 2260	Determination of whether to file return and conformity with federal law for estate tax purposes.	No Hearing	No Action
HB 2289	Distribution of revenue pursuant to the Kansas and Missouri metropolitan culture district compact.	No Hearing	No Action
HB 2290	Sales tax exemption for Dreams Work, Inc. (3-6-06 amended into HB 2080)	2-17-05; 3-06-06; 3-07-06	No Action
HB 2356	Income tax credit for (K-12) school expenses.	No Hearing	No Action
HB 2373	Remittance credits for sales and use tax collection services provided by certain retailers subject to destination-based sourcing provisions.	No Hearing	No Action
HB 2376	Income tax credit for qualified expenditures for repairs and maintenance of residence of certain taxpayers.	No Hearing	No Action
HB 2423	School districts; authorized to levy a retailers' sales tax.	No Hearing	No Action
HB 2433	Sales tax exemption for convention of Skills USA.	3-06-06	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2434	Sales tax exemption for sales of certain energy efficient electric household appliances.	3-06-06	No Action
HB 2467	Requirements of municipalities related to imposition and modification of development excise taxes.	2-22-05; 3-22-05	No Action
HB 2471	Restricting authority of Shawnee county to levy property taxes in certain circumstances.	No Hearing	No Action
HB 2472	Fee increase authority and sales tax exemption for county law libraries.	No Hearing	No Action
HB 2476	Imposition of transient guest tax on department of wildlife and parks in certain circumstances. (3-10 rs1548 language amended into Sub HB 2476) (3-13-06 Bill Tabled)	3-15-05; 3-10-06 3-13-06	No Action
HB 2488	Authority for abatement of or credit against property taxes of property destroyed by disaster.	No Hearing	No Action
HB 2489	Tax levy authority for governing bodies of technical colleges and school districts.	No Hearing	No Action
HB 2490	Classes of cities for sales tax purposes.	3-22-05	No Action
HB 2494	Eliminating property tax exemption for certain residential housing for the elderly.	No Hearing	No Action
HB 2511	Eliminating corporation income tax, certain income tax credits and sales tax exemptions.	No Hearing	No Action
HB 2514	Transportation and infrastructure development district act.	No Hearing	No Action
HB 2515	School finance; sales and income tax rate changes; income tax credit modifications; school district ad valorem tax levy and exemption; limitations on refunds.	No Hearing	No Action
HB 2516	Assignment of income tax credits for investment in qualified business facilities.	No Hearing	No Action
HB 2524	Licensure and regulation of certain amusement machines.	3-22-2005	No Action
HB 2525	Retailers' sales tax in Neosho county.	3-21-05; 3-22-05; 1-26-06; 2-06-06; 2-13-06	2-6-06 Sub. for HB 2525 BP
HB 2527	Property tax abatements; school district levy, limitation.	3-21-05	No Action
HB 2535	Taxing authority for counties for distribution of revenue to school districts	No Hearing	No Action
HB 2548	Three-year phase out of the franchise tax.	1-27-06;1-31-06; 3-06-06; 3-07-06	3-7-06 BP

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2573	Income taxation, deduction for amounts contributed to qualified tuition programs.	1-27-06	1-27-06 BP
HB 2581	Libraries; tax levies; based on preliminary of property values.	1-26-06	1-26-06 BP- CC
HB 2596	Taxation of green fees charged at municipal golf courses for sales tax purposes.	2-07-06 2-15-06	2-15-06 BP
HB 2598	Taxation of guest worker wages earned in Kansas.	No Hearing	No Action
HB 2601	Sales tax holiday for sales of school supplies, clothing and computers.	2-07-06; 2-21-06; 3-02-06; 3-3-06	No Action
HB 2618	Property tax exemption and credit for certain digital television and radio equipment used in broadcasting television and radio shows.	1-26-06; 2-01-06 3-21-06	3-21-06 BPA
HB 2619	Property tax exemption for certain commercial and industrial machinery and equipment, materials and supplies.	1-18-06; 1-19-06; 1-24-06; 1-25-06; 1-26-06; 2-01-06; 2-02-06; 2-06-06; 2-13-06	2-06-06 BPA
HB 2621	Publishing notice of unpaid property taxes by electronic means.	No Hearing	No Action
HB 2637	Income tax credits for home energy efficiency improvements	No Hearing	No Action
HB 2640	No sales taxation of manufacturer rebates to purchasers and lessees of new motor vehicles. (3-17 - Amended into SB 404)	2-2-06; 2-15-06 3-17-06	2-15-06 - BP 3-17-06 Amended into SB 404 - BP
HB 2679	Income tax credit increased for property tax paid on certain commercial and industrial machinery and equipment	1-25-06; 2-02-06	No Action
HB 2680	Excise tax on certain commercial establishments, businesses and individuals which provide sexually explicit products and services. (2-15-06 Sub-Comm. appointed)	2-10-06; 2-15-06 3-17-06	3-17-06 Sub-Comm. Report Recommended for an Interim Study
HB 2681	Authorizing countywide retailers' sales tax for Atchison county.	2-8-06	2-8-06 BP - CC
HB 2685	Income tax credit for taxpayer contributions to educational institutions to be used in programs designed to train and educate licensed medical professionals.	2-14-06; 3-20-06	No Action
HB 2689	Authorizing countywide retailers' sales tax for Crawford county. (On 3-3-06 HB 2793, HB 2960 were amended into HB 2689.) (On 3-17-06 HB 2689 was amended into SB 564) (3-21 - Re-referred to Taxation)	3-3-06; 3-17-06; 3-22-06	3-3-06 - Sub HB 2689 - BP 3-22-06 - BP, as further amended as Sub. Bill.
HB 2698	Authorizing countywide retailers' sales tax in Sherman county for roadway improvements.	1-31-09	1-31-06 BP
HB 2723	Tax credit for electric public utility for certain amounts related to sale of renewable energy to the federal government.	2-09-06; 3-16-06	3-16-06 Sub. HB 2723 BPA

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2733	Remittance credits for sales and use tax collection services provided by retailers	No Hearing	No Action
HB 2736	Establishing the Kansas corporate income tax study commission	No Hearing	No Action
HB 2751	Enacting the Kansas and Missouri regional investment district compact.	2-17-06	No Action
HB 2767	Increasing membership of the board of tax appeals.	2-8-06 2-17-06	No Action
HB 2768	Eliminate capital gains tax in circumstances where proceeds are used to purchase or lease commercial and industrial machinery and equipment.	No Hearing	No Action
HB 2793	Countywide retailers' sales tax for Reno county for jail construction. (3-3-06 Amended into HB 2689)	3-3-06	3-3-06 Amended into HB 2689 BPA.
HB 2794	Classification of cities for sales taxation purposes.	2-8-06	2-08-06 BP - CC
HB 2816	Providing property tax deferrals on certain property owned by persons 65 years of age or older.	2-21-06	No Action
HB 2845	Reduced motor vehicle fuel taxes on E-85 fuels.	No Hearing	No Action
HB 2857	Computation of amount of claim for persons 65 years of age and older under homestead property tax refund act.	2-6-06	No Action
HB 2859	Computation of amount of claim for persons 65 years of age and older under homestead property tax refund act.	No Hearing	No Action
HB 2866	Sales tax exemption for homeless shelters. (3-17-06 Amended into SB 404)	3-17-06	3-17-06 Amended into SB 404 - BPA
HB 2886	Sales tax exemptions for specified nonprofit organizations.	No Hearing	No Action
HB 2887	Sales tax exemption for certain purchases of a motion picture or television production company.	No Hearing	No Action
HB 2888	Refunds of sales tax paid upon certain sales of motor vehicles.	No Hearing	No Action
HB 2900	Oil refineries; tax incentives; KDFA bonds; permits.	3-1-06; 3-15-06; 3-16-06	3-15-06 BPA 3-16-06 BP, As Further Amended
HB 2901	Crude oil pipelines; tax incentives; KDFA financing.	3-1-06; 3-15-06 3-16-06	3-15-06 BPA 3-16-06 BP, As Further Amended
HB 2902	Integrated coal or coke gasification nitrogen fertilizer plants; tax incentives; KDFA bonds.	3-1-06; 3-15-06; 3-16-06	3-15-06 BPA 3-16-06 BP, As Further Amended
HB 2903	Cellulosic alcohol plants; tax incentives; KDFA financing.	3-1-06; 3-16-06	3-16-06 - BPA
HB 2904	Electric generation facilities; tax credits and exemptions; KDFA bonds; safety requirements	3-1-06 3-16-06	3-16-06 BPA
HB 2909	Exclusion from definition of income certain social security payments for homestead property tax refund purposes.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2915	Sales tax exemption for county law libraries.	No Hearing	No Action
HB 2948	Elimination of annual report fee and modifications to annual report requirements. (3-22 - Bill Tabled)	3-14-06; 3-22-06	No Action
HB 2959	Property tax exemption for property operated by community housing development organization.	No Hearing	No Action
HB 2960	Countywide retailers' sales tax for Marion county for law enforcement facility. 3-3-06 Amended into HB 2689)	3-3-06	3-3-06 Amended into HB 2689. BPA
HB 2970	Creating the county ad valorem tax reduction fund, and providing for transfers thereto and allocations and distributions therefrom.	No Hearing	No Action
HB 2972	Sales taxation; relating to refunds of sales tax paid upon food	3-15-06	3-15-06 BP - CC
HB 2981	No Kansas income tax on compensation earned for service as member of armed forces outside of the United States.	No Hearing	No Action
HB 2983	Countywide retailers' sales tax for Johnson county for public infrastructure projects.	3-21-06	3-21-06 BPA
HB 2987	Authorizing counties to impose and excise tax on removal and severance of aggregate.	3-8-06	No Action
HB 2997	Sales tax exemption for TLC for Children and Families. (3-17-06 Amended into SB 404)	3-17-06	3-17-06 Amended into SB 404. BPA
HB 3002	Expanding definition of claimant under homestead property tax refund act.	No Hearing	No Action
HB 3016	Imposition of tax on privilege of engaging in business of distributing, manufacturing or wholesale dealing of soft drinks.	No Hearing	No Action
HB 3017	Income tax credit for employers who employ certain members of Kansas national guard and a Kansas unit of the reserved forces of the U.S.	3-21-06	3-21-06 BPA
HB 3022	Motor-vehicle fuels taxation, rate, transfer from state general fund.	No Hearing	No Action
HOUSE CONCURRENT RESOLUTIONS			
HCR 5008	Constitutional Amendment prohibiting real property tax increases for certain property owned by persons who are 65 years of age or older	No Hearing	No Action
HCR 5009	A Constitutional Amendment providing formula for appraised valuation of residential property.	3-10-05; 1-20-06	No Action
HCR 5027	Constitutional amendment to limit appraised valuation increases of real property used for residential purposes to consumer price index for property tax purposes.	2-14-06; 3-20-06	3-20-06 Recommended for an Interim Study
HCR 5045	Urging Congress to extend the 15 percent tax rate on capital gains and dividend income.	No Hearing	No Action
SENATE BILLS			
SB 12	Collection of delinquent tax; tax lien procedure.		No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
SB 45	Personal judgment against owner for unpaid real property taxes.	3-11-05	No Action
SB 128	Creating the oil and gas valuation depletion trust fund and providing for distribution of moneys therefrom. (Bill Tabled 3-22-05)	3-21-05	No Action
Sub SB 358	Withholding requirements; filing certain statements by electronic means	3-8-06; 3-22-06	3-22-06 BP
Sub SB 359	Eliminate monetary limitations on tax refund funds	3-8-06; 3-22-06	3-22-06 BPA
SB 365	Enacting the Kansas estate tax act. (3-22-06 HB 2619 and 2525 amended into SB365)	3-14-06; 3-17-06 3-20-06; 3-22-06	3-22-06 BPA
Sub SB 384	Checkoff: KS military emergency relief; Breast cancer research	3-2-06; 3-16-06	3-16-06 BPA
SB 404	Sales tax exemption for purchase of personal property by certain organization used for the collection, storage and distribution of food products. (3-17-06 HB 2080; HB 2640; HB 2866; HB 2997 amended into SB 404)	3-13-06; 3-17-06	3-17-06 BPA
SB 444	Net operating loss carry back or carry forward for income tax purposes.	3-9-06; 3/20-06	3-20-06 BP
SB 465	Increasing income tax credit for adoption of certain Kansas children. (3-17-06 HB 2374 amended into SB 465)	3-9-06; 3-17-06	3-17-06 BPA
SB 535	No sales taxation of manufacturer rebates to purchasers of new motor vehicles modified to accommodate handicapped persons.	3-13-06	No Action
SB 551	Reporting requirements as a condition of claiming tax credits.	3-21-06	No Action
SB 564	Authorizing countywide retailers' sales tax for Saline county for expo center. (3-17-06 HB 2689 amended into SB 564)	3-13-06; 3-17-06	3-17-06 BPA
SB 585	Sales tax exemption for TLC for Children and Families.	No Hearing	No Action