

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on March 6, 2007 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, Office of Revisor of Statutes  
Richard Cram, Department of Revenue  
Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Senator Barbara Allen  
Roy Jensen, MD - Director, KU Cancer Center  
Julie Dunlap - Kansas Medical Society Alliance  
Mary Jones - Kansas Medical Society Alliance  
Lenita Moss - Young survivors Coalition  
Dan Morin - Kansas Medical Society  
Lisa Belon - American Cancer Society  
John Hennessy - Kansas City Cancer Center (written only)

Others attending:

See attached list.

**SB 198 - Motor vehicles; providing for the issuance of breast cancer research and outreach license plates**

Chris Courtwright briefed the committee on **SB 198** which would authorize the issuance of a new distinctive license plate for breast cancer research and outreach, effective January 1, 2008. A deposit would be held at the Department of Revenue to defray costs of plate development, which are estimated to cost approximately \$3.50 to produce. The fiscal note reflects that Kansas University Cancer Center would be expected to receive between \$12,000 to \$50,000 FY 2008.

The Chairman opened the hearing on **SB 198** and invited Senator Barbara Allen, chief sponsor of the bill to the podium. She called attention to a prototype of the unique license, designed by Craig Thomas, Chair of the design department of Kansas University, Craig Thomas. She testified that the monies from the sale of the plates will be paid to the University of Kansas Cancer Center (KUCC) to support a statewide coordinator position for the Midwest Cancer Alliance (MCA). MCA serves as a liaison between the KUCC, hospitals, physicians and clinics across the state of Kansas. The coordination will ensure that breast cancer patients, in communities across Kansas, are aware of what prevention and early detection protocols, treatment choices, and clinical studies are available (Attachment 1).

Roy Jensen, MD, Director, KU Cancer Center, reiterated what Senator Allen stated. He provided statistics related to cancer cases. Dr. Jensen stated that **SB 198** would support the efforts of the newly forming Midwest Cancer Alliance (MCA) in its efforts to provide assistance to community oncologists comprehensive cancer care locally (Attachment 2).

Julie Dunlap, Kansas Medical Society Alliance, said that a breast cancer awareness license plate would be effective in lowering the rates of both incomplete treatment and later-stage diagnosis for all Kansans. The funds raised will be used to reach out to breast cancer patient across the state with opportunities to enroll in clinical trials (Attachment 3).

Mary Jones, Kansas Medical Society Alliance, related her personal story of cancer survival. She said the license plate would not only give Kansans a way to show support for breast cancer awareness, but also help those individuals that need resources to get them through the process of treatment. MCA will use the proceeds to benefit those individuals that need special resources (Attachment 4).

## CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on March 6, 2007 in Room 519-S of the Capitol.

Lenita Moss - Young Survivors Coalition (YSC), a cancer survivor and co-founder of YSC testified that the coalition is the only international, non-profit network of breast cancer survivors and supporters dedicated to the concerns and issue that are unique to young women and breast cancer. The breast cancer plate program is a continuation of a very successful cause related marketing campaign that can create an opportunity for Kansans to express and display their support for such a worthy cause (Attachment 5).

Dan Morin, Kansas Medical Society, said that supporters of **SB 198** believe that the proceeds from the license plates would best be used to support a statewide coordinator position for MCA. That coordinator would serve as a liaison between the KUCC, hospitals, physicians, and clinics across Kansas to ensure that breast cancer patients are aware of prevention and early detection protocols, treatment choices, and clinical studies (Attachment 6).

Lisa Belon, American Cancer Society, acknowledged the good work KUCC does for those inflicted with cancer and their families. She asked for the support of the Committee (Attachment 7).

It was noted that written testimony in support of the bill was received and distributed from John Hennessy, Kansas City Cancer Center (Attachment 8).

Seeing no other conferees the Chairman closed the hearing on **SB 198**.

### **HB 2430 - Increase of maximum refund and determination of the amount of claim under the homestead property tax refund act.**

Chris Courtwright distributed a memorandum on Supp Note **HB 2430** as amended thus far by House tax. He briefed the Committee on the background and details of the bill. The fiscal information from KDOR indicated that these changes would combine to expand the program by an additional \$19.6 million for tax year 2007 (Attachment 9).

Gordon Self reviewed the balloon on **HB 2430**. He reviewed the recommended changes made by the committee at the March 2, 2007 Tax Committee (Attachment 10).

A motion was made by Representative Holland to increase the property tax accrued from \$700 to \$750. The motion was seconded by Representative Dillmore. The motion was accepted.

A motion was made by Representative Holland to put in place a mechanism whereby the Homestead refund, due to qualified homeowners, be sent by default to the county appraisers office and applied to the homeowners property taxes. The motion was seconded by Representative Goyle.

Members of the committee requested more information as to the implementation of said motion and the fiscal note this would create.

The motion was held on **HB 2430**, to be returned to at a later date.

The chairman adjourned the meeting at 10:25 a.m. The next meeting is March 7, 2007.

# TAXATION COMMITTEE

DATE: <sup>6</sup>~~MARCH 5~~, 2007

NAME	REPRESENTING
Bruce Larkin	KDOR
<del>Jan Stott</del>	///
Ben Cleaves	DOR
Whitney Damron	KS Gas Service
GARY W PARRIS	—
Tracey Corby	Visitor
<del>Jan Stott</del>	Visitor
Mary Grace Mulvaney	visitor
Jessica Chang	visitor
LUKE Mason	visitor
Alexa Sommerhalder	visitor
Alex Corby	visitor
Bill Brady	Capitol Strategist
Emily Geier	Hein Law Firm
Matt Bryant	Center Group
Rick Clelland	KDOR
Chad Sullivan	Dept. of Revenue
Lori McNary	Dept of Revenue
REP. STAN FROWN FELTZ	31 <sup>st</sup> DIST

BARBARA P. ALLEN  
SENATOR, EIGHTH DISTRICT  
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OVERLAND PARK, KANSAS 66207  
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STATE CAPITOL, ROOM 122-E  
TOPEKA, KANSAS 66612-1504  
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TOPEKA

SENATE CHAMBER

March 6, 2007

COMMITTEE ASSIGNMENTS  
CHAIR: ASSESSMENT AND TAXATION  
MEMBER: EDUCATION  
JUDICIARY

Re: **SB 198** - Breast Cancer Research and Outreach License Plates

Mr. Chairman:

**SB 198** would allow Kansans to purchase a "Breast Cancer Research and Outreach" license plate for their passenger vehicle. A prototype of this plate is on display behind me. (attachment #1) As you can see, this beautiful, unique license plate design is mostly pink, and incorporates the traditional breast cancer pink ribbon, as well as the yellow Kansas state sunflower. It will be a plate many Kansans "have to have", and its sales will raise hundreds of thousands of dollars in the future to benefit breast cancer research and outreach in Kansas.

### **Where will the "royalty payments" go?**

In Kansas, for every pink plate that is sold, \$50 will be paid to the University of Kansas Cancer Center (KUCC), to support a statewide coordinator for the Midwest Cancer Alliance (MCA), the entity that serves as a liaison between the KUCC, hospitals, physicians and clinics across the state of Kansas. This statewide coordination will provide assistance to KUCC's statewide medical director in working to ensure that breast cancer patients in communities across Kansas are aware of what prevention and early detection protocols, treatment choices, and clinical studies are available to them.

### **How will Kansans know how/where to apply for the plate?**

The KUCC will provide a toll-free number to all county treasurers, where applicants for the breast cancer license plate can call the KUCC for information concerning the application process or the status of the applicant's license plate application. Information about the plate will be accessible via a link from the Kansas Department of Revenue (KDOR) website to the KUCC. (attachment #2) We also plan to have brochures available at physicians' offices, mammography centers, hospitals, "Race for the Cure" events, etc.

### **Who will pay the costs of developing this distinctive plate?**

The sponsoring agency, KUCC, must guarantee an initial issuance of at least 500 license plates before the first plate is issued. At least 500 plates, including annual renewals, must be issued for that distinctive plate by the end of the second year of sales; and at least 250 plates, including annual renewals, must be issued for that distinctive plate during any subsequent two-year period.

In addition, the sponsoring agency must submit to the Division of Motor Vehicles (DMV) a nonrefundable amount not to exceed \$10,000 to defray the cost for developing the distinctive plate. These funds will be raised through private sources, and the KUCC will simply serve as a pass-through for these funds.

### **Why should we authorize "Pink Plates"?**

Obviously, to raise money for breast cancer research and outreach in Kansas. Breast cancer license plates have ballooned in popularity over the last decade. Currently, at least 25 states have authorized breast cancer license plates. We can't predict with certainty how much money will be raised for breast cancer research through the sale of pink plates. But we can look at the history of other Kansas distinctive plates that have royalty fees associated with them, for an idea of what to expect. For ex., Jayhawk license plate royalties have raised over \$500,000 for K.U. since their authorization in 1998. Wildcat license plate royalties have raised over \$800,000 for K-State.

I have attached a chart "Kansas Distinctive Plate Issues w/ Associated Royalty Fees", indicating how many plates have been issued annually for distinctive plates w/ royalty fees, and the total amount of royalty fees collected for each plate, as well as a handout reflecting pictures of these plates. (attachments #3 & 4)

### **Why Should We Specifically Target Breast Cancer?**

You might ask why these distinctive plates are targeted specifically to breast cancer. The reason is simple. Breast cancer is the most frequently diagnosed cancer among women in Kansas, and it is the second leading cause of cancer death among women in Kansas.

In the next year, nearly 2000 new breast cancer cases will be diagnosed in Kansas, and close to 400 women will die. It is possible there are as many as 20,000 breast cancer survivors in Kansas, and many of these women, their friends and family, will want to proudly display a pink breast cancer plate.

While the statistics are stark reminders of the magnitude of the impact of breast cancer, they fail to represent the real cost of cancer. The real cost includes the mothers and wives stolen from their children and husbands, and the family, friends and neighbors who are no longer with us. Behind each breast cancer statistic is a woman – a woman we have to remember as we wage the battle against this devastating disease.

### **Why Should the Royalty Fees Be Paid to KUCC?**

**SB 198** directs any royalty payments received from the sale of breast cancer license plates be paid to the University of Kansas Cancer Center. Why the KUCC? The answer is because the University of Kansas Medical Center is the only academic medical center in Kansas. And the KUCC is the umbrella organization driving the cancer partnership between the University of Kansas, its Medical Center campuses in Kansas City and Wichita, the Kansas Masonic Cancer Research Institute, the Stowers Institute for Medical Research, the University of Kansas Hospital, and the developing Midwest Cancer Alliance (MCA), a key component of the KUCC's plan for enhancing care in the Heartland region. (attachment #5)

The MCA will support the delivery of comprehensive cancer care in rural communities. A core value of the MCA is to help community oncologists provide more comprehensive cancer care locally to improve cancer survival rates and reduce travel time and costs for cancer patients. The MCA will allow access to second opinions and multidisciplinary oncology teams via telehealth and the opportunity to participate in clinical trials.

The KUCC has already recruited Dr. Roy Jensen, a Kansas-born top-flight breast cancer researcher, to lead the KUCC's efforts. You will hear personally from Dr. Jensen in a moment. He will tell you the KUCC plans to achieve National Cancer Institute (NCI) designation as a Comprehensive Cancer Center by 2015. (attachment #6)

NCI designation will place the KUCC among a premier group of 61 U.S. cancer centers. NCI designation is a "good housekeeping" seal of approval indicating that an academic cancer center has achieved the highest standards in cancer research and care. It also increases

access to cutting edge clinical trials and special grant funding mechanisms to both the cancer center and its affiliated partners. In addition, having NCI designation increases a cancer center and its' partners ability to recruit world-class researchers and physicians. Cancer patients seek out the level of care offered by a Comprehensive Cancer Center like MD Anderson in Houston, TX and the Mayo Clinic in Rochester, MN.

Last year, during the hearings on legislation creating the Kansas Income Tax Checkoff for Breast Cancer research, you became aware I was fortunate to have the opportunity to contribute to the greater good, by participating in a cutting edge clinical trial at the Dana-Farber Cancer Institute in Boston, MA. The results of that trial may lead to improved survival rates for all women diagnosed with the same type of breast cancer with which I was diagnosed.

Women in Kansas deserve access to the same cutting edge clinical trials that are available at NCI-designated institutions in other states. We deserve to receive the highest standard of care for the treatment of breast cancer right here in the Midwest, at home with our family and friends to support us. We have the opportunity to receive that care in the future with the development of the University of Kansas Cancer Center as an NCI-designated Comprehensive Cancer Center.

**SB 198** will allow KUCC the opportunity to fund a statewide coordinator for the MCA, to ensure that breast cancer patients in communities across Kansas are aware of what prevention and early detection protocols, treatment choices, and clinical studies are available to them. I ask for your support.

A handwritten signature in black ink that reads "Barbara P. Allen". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Barbara P. Allen  
Senator, District 8

#1

1-5



KANSAS



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DRIVEN TO CURE





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Search

[Home](#) > [Your vehicle](#) > Kansas Distinctive License Plates

## KANSAS DISTINCTIVE LICENSE PLATES

Your Personal
Your Vehicle
Your Business
Forms and Publications
Electronic Services
FAQs
Tax Practitioners
Policy Library
Statistics
Tax Delinquencies
Misclassification
Related Links

### Personalized License Plate

- [Kansas Personalized License Plate Re-Issue](#)

### Educational Institution License Plates

- [Emporia State University Alumni Association](#)
- [Fort Hays State University Alumni Association](#)
- [Kansas State University Alumni Association](#)
- [Kansas University Alumni Association](#)
- [Pittsburg University Alumni Association](#)
- [Washburn University Alumni Association](#)
- [Wichita State University Alumni Association](#)

### Other Organizational Distinctive License Plates

- [Agriculture In The Classroom](#)
- [Amateur Radio Operator](#)
- [Antique Vehicles](#)
- [Children's Trust Fund](#)
- [Firefighter Plate for Automobiles](#)
- [Firefighter Plate for Motorcycles](#)
- Shrine - Contact your local Shrine Temple.

### Military Distinctive License Plates

You may make application for a Kansas distinctive military license plate by meeting the qualifications outlined in the Kansas Statutes Annotated listed below. Applications should be presented to your local [county treasures office](#).

- [Combat Wounded Purple Heart](#)
- [Congressional Medal Of Honor](#)
- [Disabled Veteran \(See also Form TR-103\)](#)
- [Ex-prisoner Of War](#)
- [National Guard \(See also Form TR-129\)](#)
- [Pearl Harbor Survivor](#)
- [U.S. Veteran](#)

### Other Distinctive License Plates

- [Special Interest/Street Rod \(See also Form TR-145\)](#)

#3

1-17

# KANSAS DISTINCTIVE PLATE ISSUES WITH ASSOCIATED ROYALTY FEES

## CHILDREN'S TRUST FUND

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2002	\$10,000	200	108	
2003	\$13,000	267	79	
2004	\$13,850	277	67	
2005	\$12,200	250	12	
2006	\$12,200	350	0	
<b>TOTAL</b>	<b>\$61,250</b>	<b>1,344</b>	<b>266</b>	<b>251</b>

## KU

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
1998	\$36,500	730	*	
1999	\$46,800	935	*	
2000	\$48,600	972	*	
2001	\$55,700	1,114	*	
2002	\$57,900	1,157	690	
2003	\$60,600	1,211	412	
2004	\$66,900	1,338	384	
2005	\$72,200	1,443	368	
2006	\$67,400	1,349	234	
<b>TOTAL</b>	<b>\$570,500</b>	<b>10,249</b>	<b>2,088</b>	<b>1,468</b>

## K STATE

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
1998	\$43,600	872	*	
1999	\$70,300	1,406	*	
2000	\$85,800	1,716	*	
2001	\$94,332	1,887	*	
2002	\$103,060	2,061	448	
2003	\$106,475	2,130	616	
2004	\$114,675	2,294	666	
2005	\$118,875	2,377	601	
2006	\$121,375	2,427	447	
<b>TOTAL</b>	<b>\$858,492</b>	<b>17,170</b>	<b>2,778</b>	<b>2,439</b>

## EMPORIA STATE

YEAR	ROYALTIES	# Certificates	Plate Issued	Current on Road
2001	\$7,210	*	*	
2002	\$1,015	*	.	
2003	\$735	.	.	
2004	\$3,740	.	.	
2005	\$8,649	.	.	
2006	\$17,842	.	.	
<b>TOTAL</b>	<b>\$28,025</b>			<b>502</b>

\* Database established 2002  
 . No breakdown by year

WASHBURN U

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2003	\$5,000.00		191	
2004	\$9,300.00		77	
2005	\$8,910.00		71	
2006	\$15,850.00		278	
<b>TOTAL</b>	<b>\$41,838.00</b>		<b>617</b>	<b>550</b>

WICHITA STATE

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
1999	\$20,755	593	*	
2000	\$16,380	468	*	
2001	\$24,115	689	*	
2002	\$28,315	809	374	
2003	\$26,705	763	167	
2004	\$30,170	862	151	
2005	\$32,095	917	277	
2006	\$36,505	1043	310	
<b>TOTAL</b>	<b>\$785,540</b>	<b>6144</b>	<b>1279</b>	<b>1,084</b>

FORT HAYS STATE

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2000	\$3,325.00		*	
2001	\$1,800.00		*	
2002	\$750.00		.	
2003	\$1,025.00		278	
2004	\$1,575.00		141	
2005	\$7,125.00		83	
2006	\$7,325.00		224	
<b>TOTAL</b>	<b>\$162,271.00</b>		<b>726</b>	<b>429</b>

AGRICULTURE IN THE CLASSROOM

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2000-2002	\$62.89		36	
2003	\$1,322.86		153	
2004	\$3,292.43		.	
2005	\$5,479.90		.	
2006	\$8,019.51		.	
<b>TOTAL</b>	<b>\$18,178.06</b>		<b>189</b>	<b>410</b>

PITTSBURG STATE

SHRINERS

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2000	\$8,875.00	355	*	
2001	\$17,650.00	706	*	
2002	\$20,340.00	813	343	
2003	\$26,155.00	870	231	
2004	\$28,255.00	941	226	
2005	\$29,255.00	975	302	
2006	\$31,231.00	1,041	230	
<b>TOTAL</b>	<b>\$161,731.00</b>	<b>5701</b>	<b>1332</b>	<b>1,001</b>

YEAR	ROYALTIES	# Certificates	Plates Issued	Current on Road
2002		366		
2003		13		
2004		63		
2005		58		
2006		0		
<b>TOTAL</b>		<b>500</b>		<b>508</b>

#4

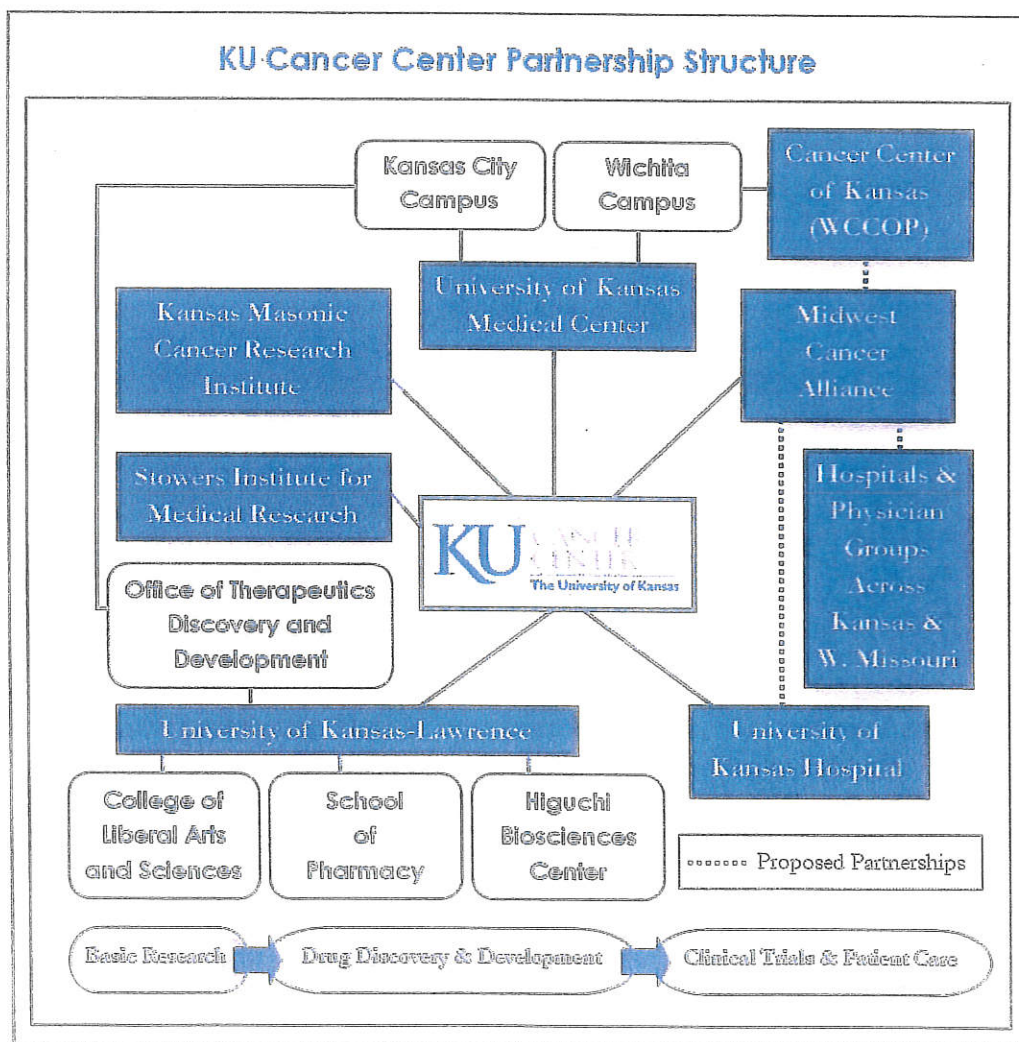


#5

KU

## What Is the University of Kansas Cancer Center?

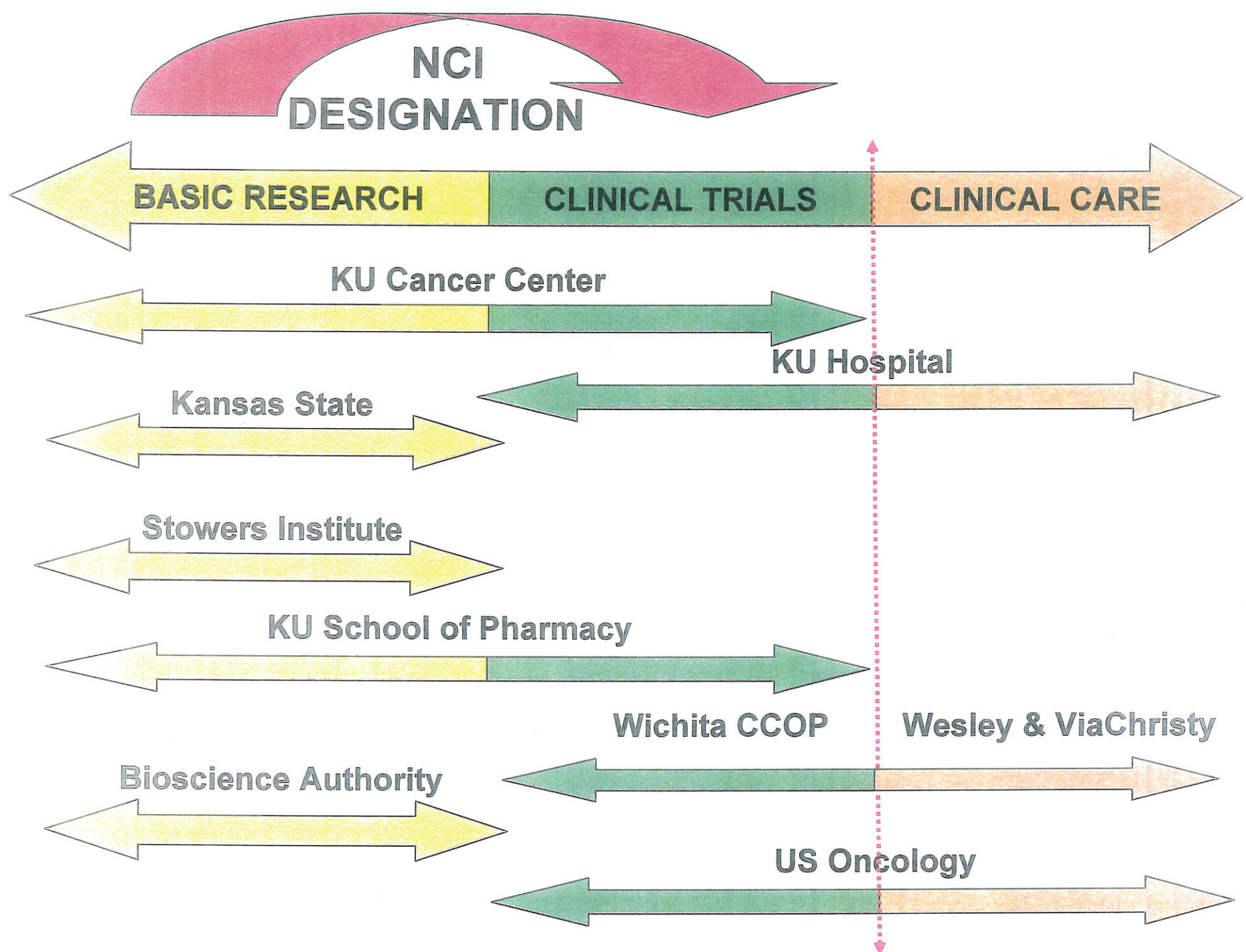
**E**xcellence in cancer research, education and patient care are top priorities for the University of Kansas (KU) and its Medical Center. Today, that commitment is embodied in the University of Kansas Cancer Center (KUCC) — the umbrella organization driving the cancer partnership between the University of Kansas, its Medical Center campuses in Kansas City and Wichita, the Kansas Masonic Cancer Research Institute, the Stowers Institute for Medical Research, the University of Kansas Hospital and the developing Midwest Cancer Alliance. Achieving status as one of the National Cancer Institute’s (NCI) Designated Comprehensive Cancer Centers will be a strong indicator that the KUCC’s broad-based, comprehensive cancer network is delivering on its potential to be a premier research, treatment and education partnership benefiting the entire region.



1-11

#6

1-12



## Bill proposes breast cancer license plate

Large portion of cost would go to KU Cancer Center for education, outreach

By Scott Rothschild

[srothschild@ljworld.com](mailto:srothschild@ljworld.com)

TOPEKA — Kansans would be reminded about the risks of breast cancer under a bill considered Thursday that would provide a specialized breast cancer research license plate.

“Behind each cancer statistic is a woman — a woman we have to remember as we wage the battle against this devastating disease,” said state Sen. Barbara Allen, R-Overland Park, herself a breast cancer survivor.

When a woman sees the license plate



Allen

of the \$85.50 cost of each license plate will go to the Kansas University Cancer Center to help statewide coordina-

while driving, stopped at a traffic signal or walking in a parking lot, she will become more aware of the need “to take charge of her health,” said Julie Dunlap, with the Kansas Medical Society Alliance.

Under the bill, \$50

tion of cancer education and outreach, Allen said.

Allen said purchase of the license plates will ultimately help KU’s efforts at becoming a nationally recognized cancer center with the most modern treatments.

She said when she was diagnosed with cancer in 2005 she had to receive treatment in Boston for a clinical trial not available in Kansas.

“Women in Kansas should not have to travel to Texas, Minnesota or Mass-

Please see BILL, page 3B



Special to the Journal-World

**UNDER A BILL** proposed Thursday, a breast cancer research license plate could be purchased by Kansas drivers, and \$50 of the \$85.50 cost would go to the Kansas University Cancer Center.



## Bill proposes license plate for breast cancer research

CONTINUED FROM PAGE 1B

achusetts to obtain the highest standard of care for treatment of breast cancer. We deserve to receive the best cancer care available right here in the Midwest, at home with our family and friends to support us," Allen said.

Dr. Roy Jensen, director of the KU Cancer Center, said approximately 340 women in Kansas die annually from breast cancer. It is the second leading cause of cancer death among women.

He said KU researchers are investigating numerous ways of improving early detection of the disease.

The license plate itself, which features the state flower, a sunflower, wrapped by the pink ribbon, which signifies breast cancer awareness, was designed by Gregory Thomas,

The license plate, which features a sunflower wrapped by a pink ribbon, was designed by Gregory Thomas, chairman of the KU design department.

chairman of the KU design department.

Thomas said he was diagnosed with kidney cancer seven years ago.

Ever since then, he said, he has tried "to help out where I can by supporting cancer research with my design ability."

He said the application of the pink ribbon on a license plate will carry an effective message.

"It's really a good tool to bring awareness," he said.

— Staff writer Scott Rothschild can be reached at (785) 354-4222.



**House Taxation Committee**  
Tuesday, March 6, 2007

**SB 198**  
**Creating a Breast Cancer Research and Outreach License Plate**  
Testimony In Favor Offered by the University of Kansas Medical Center

**Conferee:** Roy Jensen, MD; Director, KU Cancer Center

**Testimony**

Mr. Chairman and members of the House Taxation Committee, my name is Dr. Roy Jensen, and I am the Director of the University of Kansas Cancer Center. I am testifying today in support of Senate Bill 198.

Senate Bill 198 establishes a personalized license plate to support breast cancer research and outreach. This license plate, which is the brainchild of Senator Barbara Allen, is another example of her commitment to helping women in the State of Kansas more effectively fight breast cancer. She knows all too well what a breast cancer diagnosis feels like and what it takes to fight this disease. We are lucky to have such a dedicated State Senator driving the efforts to eradicate breast cancer in our state.

In addition to Senator Allen's efforts to establish a Breast Cancer Check-off Program, I am confident that this new personalized license plate will help:

- Raise awareness of breast cancer among Kansas women;
- Increase the funding for research conducted by breast cancer researchers at the University of Kansas Cancer Center; and
- Support breast cancer education, screening, and early detection outreach activities provided by the Midwest Cancer Alliance.

For women, breast cancer ranks second among cancer deaths behind lung cancer. According to estimates by the American Cancer Society, 1,750 Kansas women will be diagnosed with breast cancer and 340 will die this year. The good news is that we are making head way in the fight against breast cancer nationally and in Kansas — mortality rates have stabilized nationally and are declining. However, we still have a long way to go in our efforts to prevent breast cancer and detect it early enough to improve the effectiveness of treatments. It is unacceptable that 1,750 Kansas women will be diagnosed with breast cancer this year — **we can do better.**

**HS TAXATION COMMITTEE**  
**3-6-2007**  
**ATTACHMENT 2**

At the University of Kansas Cancer Center, we plan to do better in the area of breast cancer research by engaging in new research efforts and collaborations. We have a great team of nationally-recognized breast cancer researchers that are making significant headway against this disease. In the area of breast cancer prevention, Dr. Carol Fabian is one of the nation's top researchers and clinicians. In my own laboratory, my research team is developing a better understanding of the hereditary genes that cause and prevent breast cancer. We recently joined forces with OncImmune, a company from the United Kingdom with its North American headquarters in Lenexa, KS, which has a biomarker technology that can detect breast cancer four years earlier than mammograms. The funds generated by the Breast Cancer Research and Outreach License Plate will help to further our efforts to develop more effective ways to diagnose, treat, and prevent breast cancer.

I am particularly pleased that Senate Bill 198 includes support for the efforts of the newly forming Midwest Cancer Alliance (MCA). The MCA is envisioned as a statewide network of oncologists and cancer support professionals. Specifically, the MCA will focus on optimizing cancer prevention, screening, and care for citizens across Kansas through a community-based approach. The MCA will help community oncologists provide more comprehensive cancer care locally, which will improve cancer survival rates and reduce travel time and costs for cancer patients.

With funding support from the Breast Cancer Research and Outreach License Plate, the MCA also will be able to do better by ensuring that breast cancer patients in communities across Kansas are aware of what prevention and early detection protocols, treatment choices, and clinical studies are available to them. Providing funding for a statewide coordinator to assist our statewide medical director, Dr. Gary Doolittle, will help the Midwest Cancer Alliance advance cancer care, detection, and prevention strategies for Kansans close to home.

Again, I want to express my gratitude to Senator Allen and her colleagues in the Senate for supporting the creation of the Breast Cancer Research and Outreach License Plate. As someone who has spent the majority of his career focused on finding a cure for breast cancer, I appreciate every effort to help fund research and outreach in this arena. In Kansas, we can make a difference in the fight against breast cancer.

I look forward to applying for my Breast Cancer Research and Outreach License plate on January 1, 2008. Thank you for your time today. I would be happy to answer any questions you might have.

Contact Information:

University of Kansas Medical Center Department of External Affairs  
Dorothy Hughes, Government Affairs and Public Policy Manager  
913-588-0256  
dhughes@kumc.edu

March 4, 2007

Attention: House of Representatives Taxation Committee

Re: Senate Bill 198

I am very excited about the possibility of a specialty plate dedicated to promoting breast cancer awareness and raising funds for a pressing need in our state to be filled by the University of Kansas Medical Center and the Midwest Cancer Alliance.

There are many thousands of breast cancer survivors currently living in Kansas. My mother is one such survivor. She was diagnosed by mammogram with stage III breast cancer in September 2003 and today celebrates a newfound appreciation for cancer-free living. Last spring she wrote to Senator Allen about the possibility of starting a plate in Kansas and then asked me and the Kansas Medical Society Alliance to work to make it happen. Seeing the possibility of meeting a need, and never wanting to be outdone by Missouri who already has a breast cancer plate, I was very willing to go to work on this project!

Current statistics indicate that 1 in 8 women will be diagnosed with breast cancer in her lifetime. Including men as well, this becomes 1 in 16 Kansans, or more than 171,000 people currently living our state. Since each of those 171,000 likely has families and communities that will be greatly disrupted by this devastating diagnosis, it is safe to say breast cancer will impact hundreds of thousands of Kansans.

A breast cancer awareness license plate would be effective in lowering the rates of both incomplete treatment and later-stage diagnosis for all Kansans. Regarding cancer treatment, the funds raised by the issuance of this license plate will be used by the University of Kansas Medical Center and the Midwest Cancer Alliance to reach out to breast cancer patients across the state with opportunities to enroll in clinical trials. These trials not only provide life-saving research, but each patient undergoing these clinical trials will have access to medications, chemotherapy's, radiation, and/or surgery as needed and extensive follow-up care, regardless of personal health insurance or proximity to the nearest large city hospital that would typically offer these trials. The goal of this position is to reach ALL breast cancer patients in ALL corners of our state.

Research has proven that early detection is key to a person's chance of surviving breast cancer. According to the American Cancer Society, a person diagnosed with stage I breast cancer has a 98% 5-year survival rate while a person diagnosed at stage IV has closer to a 26% survival rate. It is up to individuals to become mindful of lumps and other changes that might occur in their bodies and bring these to the attention of a physician as soon as possible. These license plates will serve as reminders to thousands of women to stay on top of their own breast health. The pink ribbon is well recognized as the symbol for breast cancer awareness. This plate is designed with the pink ribbon draping a sunflower as a reminder to every woman, every day and on every street, that she must take charge and follow the widely-known steps to early detection: self breast examinations and mammograms. Advertising on the road is everywhere from signs with golden arches to bumper stickers depicting donkeys and elephants. This pink ribbon is a recognizable symbol, an important one to keep in front of our women and those who love them.

Only great things can come of this, and I appreciate your part in making a breast cancer awareness license plate a reality for Kansas. Thank you.

Respectfully submitted,

Julie Dunlap, Kansas Medical Society Alliance

Lawrence, KS

**HS TAXATION COMMITTEE  
3-6-2007  
ATTACHMENT 3**

My name is Mary Jones and I am the Legislative Chair for the Kansas Medical Society Alliance. I am also a breast cancer survivor. I was diagnosed in March of 2003 with breast cancer. A day that was to be like every other became a day of fear and uncertainty. I was a 40 year old mother of four daughters ages 8 – 13. I was in surgery the next day to have the lump removed. I was fortunate to have family and friends close by to lend their support. I was treated in the vicinity of where I lived, I had health insurance and I had support. I was able to receive one of the best medications for nausea so that my children did not see me sick from the treatment. Going through treatment for breast cancer brings about many changes to the body.

This bill is important to me as an individual. The License Plate will not only give Kansans a way to show support for Breast Cancer Awareness, but also help those individuals that need resources to get them through the process of treatment. The Midwest Cancer Alliance will use the proceeds from the Plate to benefit those individuals that need these special resources.

We are in the process of securing the funding for the license plate through several resources. The Kansas Medical Society Alliance has volunteers across the state ready and eager to staff booths at various women's and breast cancer fundraising events, provide information to the media state-wide, and work on a grass-roots level as well to sign up drivers interested in having this license plate. Many of us know individuals who have been affected by breast cancer. If each individual has one other person, a daughter, sister, mother ,or friend, willing to show support by purchasing a plate, the 500 will very quickly become 1000 and so on. Please let Kansas "step up to the plate" and join in the cause.

Thanks,

Mary Jones

Good Morning. My name is Lanita Moss and I am an eleven-year breast cancer survivor. After being diagnosed at the age of 32, I co-founded and am currently Vice President of the Young Survival Coalition. (YSC) The YSC is the only international, non-profit network of breast cancer survivors and supporters dedicated to the concerns and issues that are unique to young women and breast cancer. Through action, advocacy and awareness, the YSC seeks to educate the medical, research, breast cancer and legislative communities to persuade them to address breast cancer in women 40 and under. The YSC also serves as a point of contact for young women living with breast cancer.

But I am not here today as the Vice President of the YSC. I am here today as a Kansas resident and a breast cancer survivor. When my friend, Senator Julia Lynn was appointed senator from District 9, I immediately told her of my wish and dream of having a breast cancer license plate in Kansas. This is not a new dream, but one born years ago as I watched other states adopt and design license plates that allow their citizens to show their support for a cause that affects thousands of Americans every year. Frankly, I was jealous because I wanted the same opportunity to show my support.

October, as I am sure you are all well aware is Breast Cancer Awareness Month. During this month, we are inundated with information about breast cancer and the ubiquitous pink ribbon. You can find pink ribbons on chapstick, nail polish, yogurt containers, bags of candy, coffee mugs, and the list goes on and on. The reason for the success of this cause related marketing campaign is that the average consumer wants to give and make a difference. Few people have the financial means to write large checks to breast cancer organizations, but if I, as a consumer, can buy that chapstick or that pair of running shoes along with hundreds of thousands of other people, then I feel like I have contributed. No single one of us can find a cure for breast cancer and no single one of us can help the thousands of women and men diagnosed with breast cancer every year. But if given the opportunity to buy a bag of candy or yogurt or a license plate and part of the proceeds goes to organizations that can find a cure or help those diagnosed, then we have made a difference. I see a Kansas breast cancer plate as a continuation of a very successful cause related marketing campaign that can create an opportunity for Kansans to express and display their support for such a worthy cause.

Kansas is not paving new ground by debating a breast cancer license plate. Twenty-two states have already adopted and implemented such a plate. States like our neighbors Missouri, Oklahoma, Iowa, Arkansas and Colorado. The designs range from a simple white plate with a single pink ribbon to others that are works of art. Each one uniquely designed and proudly offered to the citizens of their state.

As I understand from my reading of Senate Bill 198, the funds raised through a breast cancer license plate will be used to support a statewide coordinator for the Midwest Cancer Alliance. This proposed coordinated effort between the University of Kansas Cancer Center, the Midwest Cancer Alliance and the doctors and hospitals of Kansas will ensure access to the best possible cancer treatments, early detection protocols and clinical studies. I find this proposed legislation progressive, forward thinking and one I can whole-heartedly support. When I was diagnosed with breast cancer eleven years ago, I was living in New York City where I had access to world-renowned doctors and cutting

edge treatments. I was incredibly lucky. But I have come to realize that not everyone is as geographically fortunate as I was. With the passage of Senate Bill 198, regardless of whether one lives in Leawood or Lenora, every Kansan will have the same opportunity to receive state of the art cancer treatment. And that makes me proud to be from Kansas.

By displaying a breast cancer research and outreach license plate on my car, I will be able to show a badge of honor as a survivor, to show support for an incredibly worthy cause and I will have a chance to make a difference in the lives of my fellow Kansans.

I thank you for the opportunity to speak today regarding Senate Bill 198. I strongly urge you to support this bill, as it is a project and cause that is near and dear to my heart and breast.

Thank you.



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**To:** House Committee on Taxation  
**From:** Dan Morin  
Director of Government Affairs  
**Subject:** SB 198 Providing for a breast cancer research and outreach license plate  
**Date:** March 6, 2007

The Kansas Medical Society appears before you today to voice strong support of the license plate program outlined in Senate Bill 198.

After reviewing many options in the fight against breast cancer, the conferees before you today decided the proceeds from the license plates would best be used to support a statewide coordinator position for the Midwest Cancer Alliance. The coordinator would serve as a liaison between the KU Cancer Center, hospitals, physicians, and clinics across Kansas to ensure that breast cancer patients are aware of prevention and early detection protocols, treatment choices, and clinical studies. A diagnosis of breast cancer is one of the most difficult experiences one can face. In addition to coping with a life-threatening illness, those affected must make complex decisions about treatment. In most cases no one right treatment exists for breast cancer. It is therefore important to find the best approach for each individual. One of the most effective ways to combat breast cancer is early detection which can reduce breast cancer deaths by 30%.

The National Cancer Society estimates that in any given year, one-fifth of women diagnosed with breast cancer will die of the disease. As Kansas's population continues to age, it is estimated that many more women will be diagnosed with breast cancer.

**Age Versus Risk of Breast Cancer**

<b>Current Age</b>	<b>Risk</b>
20	1 in 2,500
30	1 in 233
40	1 in 65
50	1 in 41
60	1 in 29

American College of  
Obstetricians and Gynecologists

**HS TAXATION COMMITTEE  
3-6-2007  
ATTACHMENT 6**



This plate will mean so much to so many Kansans. The plate will honor the memory of those who have lost their battle with breast cancer and serves as a symbol of hope, strength and support to those currently fighting the disease. The Kansas Medical Society is pleased and honored to have participated in its planning.

We hope the Kansas Legislature will agree with the importance of this initiative and urge the committee to favorably pass out Senate Bill 198. Thank you for your attention and review of our comments.



Testimony for the House Taxation Committee  
Lisa Benlon, Legislative/Government Relations Director  
American Cancer Society  
Re: **SB 198**  
March 6, 2007

Chairman Wilk and Committee Members,

Senate Bill 198 authorizes the creation of a specialty license plate to support the KU Cancer Center.

Royalties from the purchase of the specialty plates will benefit breast cancer research and outreach.

The American Cancer Society acknowledges the good work KU Cancer Center does for those inflicted with cancer and their families. We support Senate Bill 198 and request the committee look upon the bill favorably.



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Robert J. Belt, M.D.

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John M. Davis, M.D.

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Manana Elia, M.D.

Sukumar Ethirajan, M.D.

Shalina Gupta-Burt, M.D.

Nadine Johnson-  
Giannopoulos, M.D.

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Maureen H. Sheehan, M.D.

Christopher F. Serridge, M.D.

William T. Stephenson, M.D.

Robert L. Talley, M.D.

Mark A. Thompson, M.D.

March 1, 2007

Representative Kenny Wilk  
Chairman, House Taxation Committee  
State Capitol,  
300 SW 10<sup>th</sup> Street  
Topeka, Kansas 66612

Re: Senate Bill 198

Dear Representative Wilk:

On behalf of the 36 physicians and more than 350 associates at Kansas City Cancer Center, we would like to express our support for Senate Bill 198.

We believe that the goals of increasing awareness about prevention, detection, and treatment are laudable. We also believe that any and all efforts to increase awareness of and participation in clinical trials are the key to making advancements in the War on Cancer.

Our experience has been that many of our Missouri patients, breast cancer and other, have the Missouri breast cancer awareness license plates on their cars in our cancer center parking lots. It is both a way to keep prevention and screening on peoples minds as well as to give back to future research. We fully expect that many Kansas breast cancer awareness license plates would be seen in our parking lots as well, were they made available to our Kansas patients.

Sincerely,

John B. Hennessy  
Executive Director

Supp Note HB 2430 as Amended Thus Far by House Tax

**Brief**

HB 2430, as amended by the House Tax Committee through the morning of March 2, would make several changes in the Homestead Property Tax Refund Act, effective for tax year 2007.

The maximum refund available under the program would be increased from the current \$600 to \$700.

The statutory assumption that renters' effective property tax burden is equivalent to 20 percent of their total rent also would be reduced to 15 percent. Additional language would require the Department of Revenue to deny claims from renters reporting household income of 150 percent or less of the homestead rental amount who also fail to provide certain supporting information.

All Social Security benefits would be excluded from the definition of income for the purposes of qualifying for the program. (Under current law, only Social Security disability benefits are excluded from income.)

Finally, all claimants in the future would be required to submit a copy of their property tax statements only when requested to do so by the Division of Taxation.

**Background**

The latest fiscal information available from the Department of Revenue indicated that these changes would combine to expand the program by an additional \$19.6 million for tax year 2007.

The current Kansas program requires participants to meet both an income and a demographic test to be eligible for property tax refunds. The former test requires that household income be not more than \$28,000; the latter requires that at least one person in the household be: (1) age 55 or above; (2) a dependent under age 18; (3) blind; or (4) otherwise disabled.

The program was recently expanded in 2006 HB 2583, a bill which also provided a property tax exemption for most new acquisitions of commercial and industrial machinery and equipment. The Department of Revenue reports that during calendar year 2005, it processed and paid 76,097 Homestead claims totaling \$17.119 million, or an average of about \$225 per refund. The 2006 amendments expanding the program were anticipated to increase its size by \$3.5 million, to about \$20.6 million per year. HB 2430 would be expected to increase the total size of the program to about \$40.2 million.

The original bill would have expanded the Homestead program based on a series of recommendations suggested by AARP, including increasing the maximum refund amount to \$800.

The House Committee amended the bill to remove its original provisions; to insert the provisions of SB 26 and SB 27, all of which were recommended by the Special Committee on Assessment and Taxation as part of an interim study; and to exclude Social Security benefits from the definition of income.

**HOUSE BILL No. 2430**

By Committee on Taxation

2-7

Proposed Amendments to  
House Bill No. 2430 -- Balloon #2  
reflecting action taken by  
committee as of March 2, 2007.

HS TAXATION COMMITTEE  
3-6-2007  
ATTACHMENT 10

9 AN ACT concerning taxation; relating to homestead property tax re-  
10 funds; determination of amount of claim; maximum refund; amending  
11 K.S.A. 79-4509 and K.S.A. 2006 Supp. 79-4508 and repealing the ex-  
12 isting sections.  
13

income verification; renters;

and 79-4511

79-4502 and

14 Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2006 Supp. 79-4502  
see attachment #1

15 Section 1. K.S.A. 2006 Supp. 79-4508 is hereby amended to read as  
16 follows: 79-4508. (a) Commencing in the tax year beginning after Decem-  
17 ber 31, ~~2005~~ 2006, the amount of any claim pursuant to this act shall be  
18 computed by deducting the amount computed under column (2) from  
19 the amount of claimant's property tax accrued and/or rent constituting  
20 property tax accrued.

And by renumbering sections accordingly

(1) Claimants household income		(2) Deduction from property tax accrued and/or rent constituting property tax accrued
At least	But not more than	
\$0	\$6,000	\$0
6,001	7,000	4%
7,001	16,000	4% plus 4% of every \$1,000, or fraction thereof, of income in excess of \$7,001
16,001	27,000	40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001
27,001	27,600	75% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$21,001 to a maximum of 95%
20,001		

(1) Claimants household income		(2) Deduction from property tax accrued and/or rent constituting property tax accrued
At least	But not more than	
\$0	\$6,000	\$0
6,001	7,000	4%
7,001	16,000	4% plus 4% of every \$1,000, or fraction thereof, of income in excess of \$7,001
16,001	27,000	40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001
27,001	27,600	95%

36 (b) The director of taxation shall prepare a table under which claims  
37 under this act shall be determined. The amount of claim for each bracket  
38 shall be computed only to the nearest \$1.

39 (c) The claimant may elect not to record the amount claimed on the  
40 claim. The claim allowable to persons making this election shall be com-  
41 puted by the department which shall notify the claimant by mail of the  
42 amount of the allowable claim.

43 (d) In the case of all tax years commencing after December 31, 2004

10-2

1 2006, the upper ~~and lower~~ limit threshold amount prescribed in this sec-  
 2 tion ~~column (1) of subsection (a) and the amount of income in excess~~  
 3 ~~prescribed in column (2) of subsection (a)~~, shall be increased by an amount  
 4 equal to such threshold amount ~~or such amount in excess~~ multiplied by  
 5 the cost-of-living adjustment determined under section 1(f)(3) of the fed-  
 6 eral internal revenue code for the calendar year in which the taxable year  
 7 commences.

this section

8 . Sec. 2. K.S.A. 79-4509 is hereby amended to read as follows: 79-  
 9 4509. In the event property taxes accrued, rent constituting property taxes  
 10 accrued or their sum exceeds \$600 ~~\$800~~ for a household in any one year,  
 11 the amount thereof shall, for purposes of this act, be deemed to have  
 12 been ~~\$600/\$800~~

\$700

Sec. 4. K.S.A. 79-4511  
see attachment #2

13 Sec. 3. K.S.A. 79-4509 and K.S.A. 2006 Supp. 79-4508 are hereby  
 14 repealed.

And by renumbering sections accordingly

15 Sec. 4. This act shall take effect and be in force from and after its  
 16 publication in the statute book.

79-4502 and

and 79-4511

Section 1. K.S.A. 2006 Supp. 79-4502 is hereby amended to read as follows: 79-4502. As used in this act, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act, maintenance, support money, cash public assistance and relief, not including any refund granted under this act, the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived, including but not limited to, all payments received under the railroad retirement act, except disability payments ~~and all payments received under the federal social security act except disability payments~~, all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of "loss of time" insurance. Income does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency, nor shall net operating losses and net capital losses be considered in the determination of income. Income does not include veterans disability pensions. Income does not include payment received under the federal social security act.

(b) "Household" means a claimant, a claimant and spouse who occupy the homestead or a claimant and one or more individuals not related as husband and wife who together occupy a homestead.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Homestead" means the dwelling, or any part thereof, whether owned or rented, which is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and

a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(e) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (1) A person having a disability; (2) a person who is 55 years of age or older or (3) a person other than a person included under (1) or (2) having one or more dependent children under 18 years of age residing at the person's homestead during the calendar year immediately preceding the year in which a claim is filed under this act.

When a homestead is occupied by two or more individuals and more than one of the individuals is able to qualify as a claimant, the individuals may determine between them as to whom the claimant will be. If they are unable to agree, the matter shall be referred to the secretary of revenue whose decision shall be final.

(f) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 1979 or any calendar year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For

10-2

purposes of this act, property taxes are "levied" when the tax roll is delivered to the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in the year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homestead during the year. Whenever a homestead is an integral part of a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

(g) "Disability" means:

(1) Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot, considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such

work exists in the immediate area in which the individual lives or whether a specific job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of the preceding sentence (with respect to any individual), "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; for purposes of this subsection, a "physical or mental impairment" is an impairment that results from anatomical, physiological or psychological abnormalities which are demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time.

(h) "Blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of 20/200 or less.

(i) "Rent constituting property taxes accrued" means 20% (15%) of the gross rent actually paid in cash or its equivalent in ~~1979~~ 2007 or any taxable year thereafter by claimant and claimant's household solely for the right of occupancy of a Kansas homestead on which ad valorem property taxes were levied in full for that year. When a household occupies two or more different homesteads in the same calendar year, rent constituting property taxes accrued shall be



computed by adding the rent constituting property taxes accrued for each property rented by the household while occupied by the household as its homestead during the year.

(j) "Gross rent" means the rental paid at arm's length solely for the right of occupancy of a homestead or space rental paid to a landlord for the parking of a mobile home, exclusive of charges for any utilities, services, furniture and furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether or not expressly set out in the rental agreement. Whenever the director of taxation finds that the landlord and tenant have not dealt with each other at arms length and that the gross rent charge was excessive, the director may adjust the gross rent to a reasonable amount for the purposes of the claim.

Sec. 4. K.S.A. 79-4511 is hereby amended to read as follows: 79-4511. (a) Every claimant under this act shall supply to the division, in support of a claim, reasonable proof of age or disability, and changes of homestead, household membership, household income, and size and nature of property claimed as the homestead. A claim alleging disability shall be supported by a report of the examining physician of the claimant with a statement or certificate that the applicant has a disability within the meaning of subsection (g) of K.S.A. 79-4502 and amendments thereto.

(b) Every claimant who is a homestead owner, or whose claim is based wholly or partly upon homestead ownership at some time during the calendar year, shall supply to the division, in support of a claim, ~~a copy of the statement~~ the amount of property taxes levied upon the property claimed as a homestead and a statement that the property taxes accrued used for purposes of this act have been or will be paid by the claimant and that there are no delinquent property taxes on the homestead. Upon request by the division, such claimant shall provide a copy of the statement of property taxes levied upon the property claimed as a homestead. The amount of personal property taxes levied on a manufactured home or mobile home shall be set out on the personal property tax statement showing the amount of such tax as a separate item.

(c) Every claimant who is a homestead renter, or whose claim is based wholly or partly upon homestead rental at some time during the calendar year, shall supply to the division, in support of a claim, a statement prescribed by the director certifying the amount of gross rent paid and that ad valorem property taxes were levied in full for that year on the property, all or a part of which was rented by the claimant. When such claimant reports household income that is

150% or less of the homestead rental amount and such claimant has failed to provide any documentation or information requested by the division to verify such household income in support of a claim as required pursuant to subsection (a), within 30 days of such request, such homestead property tax refund claim shall be denied.

(d) The information required to be furnished under subsections (b) or (c) shall be in addition to that required under subsection (a).