

HOUSE TAXATION COMMITTEE

2008 Members

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Vice Chairperson.....Representative Richard Carlson
Ranking Minority Member.....Representative Tom Holland

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Staff:

- Chris Courtwright, Legislative Research Department
- Ryan Hoffman, Legislative Research Department
- Gordon Self, Office of Revisor of Statutes
- Scott Wells, Office of Revisor of Statutes
- Rose Marie Glatt, Committee Assistant

HOUSE TAXATION COMMITTEE

COMMITTEE ACTION INDEX

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HOUSE BILLS			
HB 2018	An act creating the state court of tax appeals and abolishing the state board of tax appeals. *Assigned to Sub-Committee Substitute Bill	1-25-07 1-26-07 *1-31-07 2-21-08	Sub. Bill Be Passed 2-21-08
HB 2023	Guest worker tax on income.	No Hearing	No Action
HB 2028	Increase in statewide property tax levy for schools; reduction in local option budget levy; homestead exemption.	No Hearing	No Action
HB 2045	Property tax exemption for real and personal property of certain fraternal societies, orders or associations.	No Hearing	No Action
HB 2100	Interest and penalties and redemption procedures related to certain real property upon which real property taxes are delinquent.	No Hearing	No Action
HB 2101	Income tax credit for certain services by volunteer firefighters or volunteer EMS providers.	2-1-07	No Action
HB 2102	Income tax credit for health care professionals who contribute time and professional expertise to community service organizations.	2-1-07	No Action
HB 2103	Three-year phase out of the franchise tax to commence in tax year 2007.	No Hearing	No Action
HB 2139	Income tax credit for taxpayer contributions to educational institutions for programs designed to train and educate licensed medical professionals.	2-8-07	No Action
HB 2154	Sales tax exemption for the American Cancer Society, Inc.	2-2-07	No Action
HB 2155	Sales tax exemption for purchase of replacement motor vehicle in certain circumstances.	2-2-07	No Action
HB 2170	Creating the Kansas investment credit act and the Kansas jobs credit act and providing changes to the franchise tax and the income tax on corporations.	1-25-08 1-31-08	No Action
HB 2226	Income tax credit for qualified tuition and related expenses.	2-8-07	No Action
HB 2256	Sales tax exemption for First Call for Help, Inc.	2-9-07	No Action
HB 2287	Refunds of sales tax paid upon certain isolated or occasional sales of motor vehicles.	No Hearing	No Action
HB 2288	Refund of retailers' sales tax paid on certain purchases of telecommunications machinery and equipment.	2-14-07 3-5-08 3-7-08	No Action
HB2289	Elimination of sales tax paid on remodeling of commercial building and facilities.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2296	Sales tax exemption for International Association of Lions Clubs.	No Hearing	No Action
HB 2297	Enhancements to the homestead property tax refund act.	No Hearing	No Action
HB 2298	Providing property tax deferrals on certain real property owned by persons 65 years of age or older.	2-15-07	No Action
HB 2322	County appraiser termination; change in procedure.	No Hearing	No Action
HB 2335	Deduction from federal adjusted gross income for interest income for Kansas income tax purposes.	2-16-07	No Action
HB 2336	Sales tax exemption for certain construction materials and services in counties affected by flooding disaster. Substitute Bill	2-1-08	Sub. Be Passed 2-1-08
HB 2350	Qualifications for refunds of sales tax paid upon food.	No Hearing	No Action
HB 2361	Change in rate of and continuation of statewide tax levy for public schools and continuation of exemption therefrom for residential property.	No Hearing	No Action
HB 2362	Income tax credit for certain expenditures related to living organ donations. Amended into SB 471	1-30-08 3-24-08	Amended into SB 471 3-24-08
HB 2371	Income tax credit; employer of national guard, army reserve.	No Hearing	No Action
HB 2404	Sales tax exemption for nonprofit area agencies on aging.	No Hearing	No Action
HB 2430	Homestead property tax refunds; maximum amount of refund, social security benefits not included in income, limitations on entitlement, renters, filing requirements and income verification, refunds applied against delinquent property taxes and sunset of act.	2-28-07, 3-1-07, 3-2-07, 3-6-07, 3-9-07, 3-12-07, 3-13-07, 3-14-07, 3-15-07	No Action
HB 2432	Phase out of the Kansas franchise tax.	No Hearing	No Action
HB 2433	Change in size of estate subject to estate tax to match federal estate tax law.	No Hearing	No Action
HB 2435	Sales tax exemption for certain purchases by 501(c)(3) organizations.	No Hearing	No Action
HB 2466	Excise tax on certain sexually explicit businesses.	No Hearing	No Action
HB 2467	Income tax credit for property taxes paid by taxpayers who are 65 years of age or older.	1-30-08	No Action
HB 2500	Property tax exemption for certain housing for certain low income mothers. Amended into SB 444	2-25-08 3-20-08 3-26-08	Amended into SB 444 3-20-08
HB 2501	Property tax exemption for certain housing for certain low income mothers.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2511	Sales tax refund or deduction procedures for bad debt or worthless accounts. Withdrawn from Taxation - referred to Insurance and Financial Institutions	3-8-07	No Action
HB 2512	Method of determining the rate of tax on tobacco products for moist snuff.	2-8-08	No Action
HB 2513	Sales tax exemption for delivery charges of direct mail in certain circumstances.	No Hearing	No Action
HB 2514	Income tax credit for income tax paid to another state to be determined without regard to any credits allowed by such state.	3-2-07	No Action
HB 2515	Income tax deduction for municipal bonds and obligations and interest paid thereon.	No Hearing	No Action
HB 2516	Property tax appraisal process shall conform to uniform standards of professional practice procedures as authorized by federal law.	No Hearing	No Action
HB 2517	Sales tax exemption for certain purchases of books and electronic or print instructional material for college course work.	No Hearing	No Action
HB 2518	Sales tax exemption for the Golden Belt Community Concert Association.	No Hearing	No Action
HB 2520	Liability for taxes and other expenses related to conversion of lands into condominiums.	2-6-08 2-19-08	Be Passed 2-19-08
HB 2524	Sales tax exemption for the Kansas herpetological society.	No Hearing	No Action
HB 2525	Sales tax exemption for the center for North American herpetology.	No Hearing	No Action
HB 2532	Sales tax authority for counties.	3-16-07	No Action
HB 2537	Authority of transportation development district created by city of Leawood to levy transient guest tax within the district.	No Hearing	No Action
HB 2538	Sales tax exemption for oxygen delivery equipment.	No Hearing	No Action
HB 2543	Assessment for property tax purposes of newly constructed residential property. Substitute Bill	1-16-08 2-6-08 2-25-08 3-19-08	Sub - Be Passed as Amended 3-19-08
HB 2544	Four part payment of property taxes for persons 65 years of age or older.	No Hearing	No Action
HB 2549	Time for notice of acquisition or sale of vessels to county appraiser for computation of value for property tax purposes. *RE-REFERRED	3-21-07 1-22-08	Be Passed As Amended 3-21-07
HB 2550	Fort Scott/Bourbon county riverfront authority act.	No Hearing	No Action
HB 2551	Countywide sales tax authority for Riley County for bridge and roadway construction and improvement.	No Hearing	No Action
HB 2560	Property tax exemption for certain homes provided for veterans who are paraplegics or multiple amputees and their spouses.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2579	Apportionment of net income related to business income and sale of business assets, surtax on corporations and allocation of income and deductions for income tax purposes.	No Hearing	No Action
HB 2581	Increase the earned income tax credit.	No Hearing	No Action
HB 2582	Sales tax exemption for certain hospices.	No Hearing	No Action
HB 2585	Sales tax exemption for Augusta Lions clubs and Kiwanis club of Augusta.	No Hearing	No Action
HB 2592	Income tax incentives for payment of insurance premiums and contributions and long-term care insurance.	No Hearing	No Action
HB 2640	Income tax credit for capital investments in businesses located in certain cities damaged by a disaster. * Sub - Comm. assigned Substitute Bill	1-25-08 2-1-08 *2-6-08 2-20-08	Sub. Be Passed 2-20-08 G.O.
HB 2641	Non-deduction of property taxes paid by certain nonresident taxpayers subject to Kansas income tax liability.	1-23-08 1-25-08	Be Passed 1-25-08
HB 2694	Income tax credit for alternative-fueled motor vehicle or alternative-fuel fueling station *Sub-Comm. Assigned. Substitute Bill	2-14-09 *2-19-08 3-12-08 3-25-08	Sub. Be Passed as Amended 3-25-08
HB 2710	Tax deduction for health insurance premiums.	No Hearing	No Action
HB 2713	Proposal to control appraisal driven property tax increases.	No Hearing	No Action
HB 2722	Income tax credit for homesteads sustaining substantial damage located in a disaster area.	No Hearing	No Action
HB 2729	Deduction for medical care expenses for state income tax purposes.	2-15-08	No Action
HB 2737	An act increasing the rate of tax upon cigarettes and tobacco products; creating health reform fund; depositing money into.	2-7-08 2-8-08	No Action
HB 2738	Electronic filing of tax returns and reports.	No Hearing	No Action
HB 2739	Sales tax exemption for machinery, equipment and materials used for research and development or product design.	2-5-08 3-7-08	No Action
HB 2750	An act concerning property tax; exempting certain property leased to companies for research and development purposes.	2-6-08 2-19-08	Be Passed As Amended 2-19-08
HB 2751	Authorizing the option to expense investment expenditures as an alternative to depreciation in calculating income tax liability.	2-5-08 2-13-08	No Action
HB 2759	Sales tax exemption for certain construction materials and services in counties affected by flooding disaster.	No Hearing	No Action
HB 2762	Corporate income taxation changes relating to apportionment of net income, business income and surtax on corporations.	2-12-08 2-19-08 2-20-08 3-7-08	Be Passed as Amended 3-7-08

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2763	Property tax exemption for trucks used for commercial or business purposes.	No Hearing	No Action
HB 2764	Sales tax exemption for purchases of coins, bullion and currency.	No Hearing	No Action
HB 2784	Sales tax exemption for Kansas State Firefighters Association.	No Hearing	No Action
HB 2796	Sales tax exemption for the Douglas county senior services, inc.	No Hearing	No Action
HB 2797	Sales tax exemption for certain organizations for seniors.	No Hearing	No Action
HB 2809	Income tax credit for certain physicians and dentists who contribute professional time to treat medically indigent persons.	3-18-08	No Action
HB 2823	Sales tax authority for Brown County. Amended into HB 2932	3-14-08	Amended into HB 2932 3-14-08
HB 2834	Sales tax exemption for certain purchases of food and other products by certain disabled veterans of the armed forces of the United States.	No Hearing	No Action
HB 2844	Sales tax exemption for Kansas fairgrounds foundation.	No Hearing	No Action
HB 2868	Income tax credit for expenditures to make facilities accessible to individuals with a disability.	3-18-08	No Action
HB 2882	Income tax credit for certain Kansas teachers.	No Hearing	No Action
HB 2895	Sales tax exemption for materials and services purchased by contractor for the state capitol restoration project.	No Hearing	No Action
HB 2896	Sales tax exemption for Wellington community food bank, inc.	No Hearing	No Action
HB 2899	Sales tax exemptions for resource conservation and development councils.	No Hearing	No Action
HB 2918	Certain social security and disability payments excluded as income under the homestead property tax refund law.	No Hearing	No Action
HB 2925	Sales tax exemption for Franklin county agricultural society, Paola senior center, Anderson county fair association, Linn county fair association, Miami county fair association and Douglas county senior services, inc.	No Hearing	No Action
HB 2927	Deduction from Kansas adjusted gross income for certain amounts paid by a taxpayer as a member of a health care sharing ministry.	No Hearing	No Action
HB 2928	Enacting the Senior Citizen Property Tax Deferral Act.	3-12-08 3-19-08 3-20-08	Be Passed, As Amended 3-20-08
HB 2929	Sales tax exemption for Kansas art education association.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2930	Authorizing retailers' sales tax authority for Barton County. Amended into HB 2932	3-14-08	Amended into HB 2932 3-14-08
HB 2931	Income tax credit for certain adoption expenses. Amended into SB 471	3-18-08 3-24-08	Amended into SB 471 3-24-08
HB 2932	Sales tax authority for Butler County HB 2823; HB 2930; HB 2941 amended into HB 2932	3-14-08	Be passed, as amended 3-14-08
HB 2933	Sales tax exemption for Stella Wells Christmas Basket, inc.	No Hearing	No Action
HB 2938	Sales tax exemption for certain 501(c)(3) nonprofit organizations.	2-26-08 3- 6-08 3-10-08	Be Passed, As amended 3-10-08
HB 2939	Sales tax exemption for hospitalized veterans writing project.	No Hearing	No Action
HB 2940	Sales tax exemption for Boys and Girls Club of Manhattan, Inc. for construction of facilities.	No Hearing	No Action
HB 2941	Sales tax authority for Jefferson County for employer contributions for certain KP&F retirement system members. Amended into HB 2932	3-14-08	Amended into HB 2932 3-14-08
HB 2942	Sales tax exemption for GM Fairfax salaried retiree club.	No Hearing	No Action
HB 2944	Sales tax exemption for Kansas City Symphony.	No Hearing	No Action
HB 2945	Sales tax exemption for Kansas State catbackers, inc. and Kansas City catbackers, inc.	No Hearing	No Action
HB 2948	Exclusion of certain social security benefits from Kansas adjusted gross income for income tax purposes for married couples filing a joint return or separate returns.	No Hearing	No Action
HB 2953	Sales tax exemption for certain arts organizations.	No Hearing	No Action
HB 2956	Sales tax exemption for the Equestrian Order of the Holy Sepulchre of Jerusalem.	No Hearing	No Action
HB 2959	Sales tax exemption for Douglass senior center, inc.	No Hearing	No Action
HB 2960	Situs of taxable transaction to include option of the place of business of the retailer for sales tax purposes.	No Hearing	No Action
HB 2961	Reduction in property tax levy for schools by commitment of lottery moneys.	No Hearing	No Action
HB 2962	Remittance credits for certain retailers for sales tax collection purposes	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2980	Child tax credit for Kansas income tax purposes.	No Hearing	No Action
HB 2992	Income tax treatment of net operating loss on the sale of certain real assets	No Hearing	No Action
HOUSE CONCURRENT RESOLUTIONS			
HCR 5005	Constitutional amendment to limit valuation increases on real or personal property used for residential purposes owned by persons 65 years of age and older.	No Hearing	No Action
HCR 5006	Constitutional Amendment to limit appraised valuation increases of all classes of real property to consumer price index-urban for property tax purposes.	1-31-07 2-2-07	No Action
HCR 5013	Constitutional amendment prohibiting valuation increases for real or personal property used for residential purposes owned by and the principal residence of a person 65 years of age or older for property tax purposes.	2-20-07	No Action
HCR 5015	State constitutional amendment; taxation; watercraft.	3-12-08 3-13-08 3-20-08	Be Passed 3-20-08
HCR 5019	Constitutional amendment to provide legislative authority to grant a property tax exemption for all or a portion of the value of a residence owned and the principal residence of a person 65 years or older, surviving spouse of a veteran or a disabled person.	No Hearing	No Action
SENATE BILLS			
SB 34	Additional projects that qualify pursuant to the transportation development district act.	No Hearing	No Action
SB 115	Taxing authority and creation of Johnson county education research triangle authority.	No Hearing	No Action
SB 180	Clarify the income tax exemption for certain lump-sum payments at retirement from KPERS. *Gut and Go. SB 525 inserted	*3-25-08	Gut and Go SB 525 inserted 3-25-08
SB 240	Apportionment of net income for income tax purposes for certain taxpayers.	No Hearing	No Action
SB 291	Excise tax on certain sexually explicit businesses.	No Hearing	No Action
SB 298	Property tax exemption for storage structures used for the storage of cellulose matter.	No Hearing	No Action
SB 382	Sales tax exemption for contractors constructing or reconstructing facilities at state correctional institutions or privately constructed correctional institutions contracted for state use and ownership and numerous charitable organizations.	No Hearing	No Action

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
SB 347	Electronic filing of income tax withholding for employers with 250 or more employees. *Re-Referred 1-22-08	*1-22-08	No Action
SB 144	House Sub for S 144 by Committee on Taxation--Kansas veterans affairs; claims assistance program; service grant program; performance audit.	No Hearing	No Action
Sub SB 215	Franchise tax threshold and rates.	No Hearing	No Action
Sub SB 375	Taxing authority and creation of Johnson county education research triangle authority, additional sales tax authority for Johnson, Franklin, Linn and Miami counties and sales tax exemption for precision farming equipment.	No Hearing	No Action
Sub for SB 383	Property tax exemption for certain housing for the elderly, persons with disabilities or low income housing owned by certain organizations.	3-20-08	No Action
SB 444	Property tax exemption for certain tangible personal property with purchase price less than \$1,500. Re-considered HB 2500 amended into bill	3-13-08 3-20-08 3-24-08 3-25-08 3-26-08	Be Passed, As Amended 3-20-08 Be Passed, As Amended 3-26-08
SB 471	Electronic filing of tax returns and reports HB 2362 amended into bill	3-13-08 3-24-08	Be Passed, As Amended 3-24-08
SB 487	Sales tax exemption for fees for guided and non-guided hunting and sale of game birds for hunting	3-11-08 3-24-08 3-25-08	No Action
SB 510	Property tax exemption; certain farm machinery and equipment.	3-11-08 3-20-08	Be Passed, As Amended 3-20-08
SB 525	Bill in Commerce - KS investments in major products and comprehensive training act (IMPACT)	3-25-08	No Action
SB 647	Special assessments in transportation development districts.	No Hearing	No Action
SB 675	An Act concerning cities; relating to the use of credit cards by persons to pay certain taxes, fees and exactions.	No Hearing	No Action