

SESSION OF 2003

SUPPLEMENTAL NOTE ON SENATE BILL NO. 115

As Amended by House Committee on
Appropriations

Brief*

SB 115, as amended, would reduce the size of the membership of the State Board of Tax Appeals (SBOTA) from five to three, effective January 15, 2003. The bill would provide that no successors be appointed for the two SBOTA members whose terms expired on that date.

The bill also would make several adjustments to statutory requirements concerning SBOTA members. Under current law, at least one member must be appointed from each of the state's congressional districts. The bill would amend that requirement such that no more than one member may be appointed from any one congressional district. Current law also requires that three of the five SBOTA members either have been regularly admitted to practice law or have been engaged in the practice of law for at least five years or have been a certified public accountant who has maintained registration as an active attorney. That requirement would not be retained.

A requirement that the votes of at least three members are necessary for SBOTA to take any action would be amended such that a minimum of two votes would be necessary.

SB 115, as amended, allows SBOTA to charge and collect filing fees through the establishment of rules and regulations. No filing fees may be imposed with regard to single-family residential property. In addition, the bill limits the fee for not-for-profit organizations to \$10 or less for property with a valuation of not more than \$100,000.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org/kldr>

Background

State General Fund expenditures would be reduced by \$56,710 in FY 2003 and by \$230,130 in FY 2004 pursuant to the elimination of the two positions. SB 115 was recommended for introduction by the Governor, and the savings are included within the Governor's Budget Report.

The creation of filing fees would generate revenue of approximately \$300,000 for a newly created SBOTA filing fee fund. This revenue is included within the Governor's Budget Report.