

SESSION OF 2006

SUPPLEMENTAL NOTE ON SENATE BILL NO. 443

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 443, as amended, would exempt taxpayers seeking to claim property tax exemptions for newly constructed hay barns from initial filing requirements with the State Board of Tax Appeals.

Background

Legislation enacted in 2005 authorized newly constructed hay barns to be exempt in eight of the ten years after construction.

The Kansas Livestock Association, which appeared as a proponent, said that allowing landowners to claim the hay barn exemption at the local level would be similar to the methodology utilized for other agricultural related exemptions.

The amendment is technical.

The bill is not expected to have a fiscal impact.

*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>