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## Board of Tax Appeals

Laura Kelly, Governor

February 13, 2024

Senate Committee on Assessment & Taxation  
C/O Chair Caryn Tyson  
Assessment.Taxation@senate.ks.gov

*Re: Proponent Testimony on Senate Bill 480*

Chair Tyson and members of the Assessment & Taxation Committee,

The Board of Tax Appeals respectfully submits this letter as written testimony in support of Senate Bill 480. SB 480 would amend subsection (e) of K.S.A. 74-2433f to allow appeals in the Board's Small Claims and Expedited Hearings Division to be conducted by telephone or video conference at the option of the Chief Hearings Officer or designee. The Bill as written does not require the Board's use of any particular type of telephone or video-conferencing platform for these hearings.

The Bill has a minor fiscal impact. The Board estimates it may need additional video-conference licenses depending upon taxpayer demand for these types of hearings, because current licenses only allow for one hearing to be conducted at a time on one license. The Board will endeavor to minimize additional licensing expense through judicious scheduling, but it anticipates that any additional expense associated with this Bill can be absorbed in its current budget.

The Board currently conducts some hearings in its Regular Division by video conference at the parties' request, and it has received positive comments on that process from both taxpayers and government representatives. SB 480 would allow the Board to expand virtual hearing offerings in its Small Claims division and would clarify the Chief Hearings Officer's discretion concerning the manner in which Small Claims hearings are held.

The Board thanks the Committee for its consideration of SB 480 and would be happy to provide any additional information needed.

Sincerely,

/s/Thomas P. Browne, Jr.  
Thomas P. Browne, Jr.  
Chief Hearings Officer

/s/Kristen D. Wheeler  
Kristen D. Wheeler  
Chair

cc: Mr. John Gauntt