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REVISOR of STATUTES

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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 26, 2025
Subject: Senate Bill No. 269, As Introduced

Summary

Senate Bill No. 269 relates to the State Board of Tax Appeals and would prohibit a filing fee when a previous appeal remains pending before the board.

K.S.A. 74-2438a provides in part that the executive director of the State Board of Tax Appeals shall charge and collect a filing fee to recover all or part of the costs of processing actions, except as provided in subsection (e). Subsection (e) provides that no filing fee shall be charged in certain situations.

The bill would amend K.S.A. 74-2438a(e)(1) to provide that no filing fee shall be charged to a taxpayer who has filed an appeal for a previous year that has not been decided by the board and is still pending before the board at the time another appeal is filed instead of being beyond the time period prescribed by K.S.A. 74-2426, and amendments thereto.

The bill would take effect from and after its publication in the statute book.