

**SENATE BILL No. 269**

By Committee on Assessment and Taxation

2-13

1 AN ACT concerning taxation; relating to the state board of tax appeals;  
2 prohibiting a filing fee when a previous appeal remains pending before  
3 the board; amending K.S.A. 74-2438a and repealing the existing  
4 section.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 74-2438a is hereby amended to read as follows: 74-  
8 2438a. (a) Except as provided in subsection (e), the executive director of  
9 the state board of tax appeals shall charge and collect a filing fee,  
10 established by rules and regulations adopted by the state board of tax  
11 appeals, for any appeal in any proceeding under the tax protest, tax  
12 grievance or tax exemption statutes or in any other original proceeding for  
13 such board to recover all or part of the costs of processing such actions  
14 incurred by the state board of tax appeals.

15 (b) The COTA filing fee fund is hereby renamed the BOTA filing fee  
16 fund.

17 (c) The executive director of the board of tax appeals shall remit to  
18 the state treasurer at least monthly all tax appeal filing fees received by the  
19 state board of tax appeals. Upon receipt of any such remittance, the state  
20 treasurer shall deposit the amount in the state treasury to the credit of the  
21 BOTA filing fee fund.

22 (d) All expenditures from the BOTA filing fee fund shall be made in  
23 accordance with appropriation acts upon warrants of the director of  
24 accounts and reports issued pursuant to vouchers approved by the  
25 executive director of the state board of tax appeals or a person or persons  
26 designated by such executive director.

27 (e) No filing fee of any kind shall be charged by the executive  
28 director to:

29 (1) A taxpayer who has filed an appeal for a previous year that has  
30 not been decided by the board and is ~~beyond the time period prescribed by~~  
31 ~~K.S.A. 74-2426, and amendments thereto~~ *still pending before the board at*  
32 *the time another appeal is filed;*

33 (2) any taxpayer filing in regard to single-family residential property  
34 for a refund of protested taxes under the provisions of K.S.A. 79-2005, and  
35 amendments thereto, or an appeal from a decision rendered pursuant to  
36 K.S.A. 79-1448, and amendments thereto;

1       (3) any not-for-profit organization if the valuation of the property that  
2 is the subject of the controversy does not exceed \$100,000; or

3       (4) any municipality or political subdivision of the state.

4       Sec. 2. K.S.A. 74-2438a is hereby repealed.

5       Sec. 3. This act shall take effect and be in force from and after its  
6 publication in the statute book.