

As Amended by House Committee

Session of 2025

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~~ **for the same parcel;**

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.