During the 2012 Interim:

Excluding Motor Vehicle Fuel Tax, the Joint Committee on Claims Against the State
Heard 80 claims, of which 69 claims or 86.3 percent of which were filed against the
Department of Corrections or the correctional facilities.

The Committee's recommendations in SB 294 totals \$76,056.64, all from special revenue or agency funds.

**Section 2 pages 1-4** Motor Fuel Claims totaling \$48,442.45. Refunds paid by the Department of Revenue must be received within one year after the date of purchase. If the refund request is submitted after that date, only option is to file claim with Joint Committee on Claims Against the State. Refunds are allowed for taxes paid on fuel used for off-highway uses, including school buses and farming.

**Section 3 pages 4-5** The Committee's recommendation includes \$494.08 from the Department of Corrections or the correctional facilities. Of this amount, the majority, \$366.49, is recommended to be paid to a non-inmate whose vehicle was damaged at the Winfield Correctional Facility by an inmate's operation of a weed eater.

**Section 4(a) page 5** The Committee recommends the payment of \$4,958.97, all from the Sales Tax Refund Fund, to the owner of Boulevard Limousine, Timothy Weigman, was not aware the vehicle he purchased was exempt from sales tax because his business is an interstate common carrier of passengers. Johnson County DMV collected the tax, and remitted it to the State. By the time he realized the error, the one-year statute of limitations for refunds had expired. After the statute of limitations was amended to three years, Mr. Weigman's request for a refund fell about four months outside the Department of Revenue's windows of authority to pay.

**Section 4(b) page 5** The Committee recommends the payment of \$6,172.40, all from the Sales Tax Refund Fund, to Voss Electric. The company remitted \$6,172.40 sales tax to Kansas that an audit later determined was actually owed to Missouri, but the Kansas Dept. of Revenue denied Voss Electric's request for a refund because it was beyond the one year statute of limitations for the Department to issue a refund.

**Section 4(c) page 5** The Committee recommends the payment of \$5,266 to David Sharp, all from the income tax refund fund. Mr. Sharp mistakenly paid income tax to Kansas on income earned in Colorado. By the time he was notified of the error by Colorado, he was just past the statutory time limit for filing an amended Kansas Tax Return. He has paid the tax to Colorado and seeks reimbursement from Kansas

**Section 5 page 5** The Committee recommends the payment of \$2,312 from the Kansas Highway Patrol Operating Fund to reimburse Eagle Med for costs it incurred in providing air medical transport form Goodland to Denver for a person shot by the Kansas Highway Patrol during a high speed chase, as pursuant to KSA 22-4612(a):

KSA 22-4612(a) — Provides that "a city, a county or city law enforcement agency, a county department of corrections or the Kansas highway patrol shall be liable to pay a health care provider for health care services rendered to persons in the custody of such agencies the lesser of the actual amount billed by such health care provider or the medicaid rate."

Senate Ways and Means Date: 01-30-2012

Attachment:

Speaking Notes on Claims Bill (SB 294)

During the 2012 Interim:

Excluding Motor Vehicle Fuel Tax, the Joint Committee on Claims Against the State
Heard 80 claims, of which 69 claims or 86.3 percent of which were filed against the
Department of Corrections or the correctional facilities.

The Committee's Recommendation is for payment of 14 claims. 7 of the claims are from the Department of Corrections or the correctional facilities. The remaing claims are for tax refunds outside the statute of limitations, damages to a vehicle owned by a Kansas citizen by a state agency, the loss of property retained by a state agency as a bailor, and the provision of medical services for a person shot the Kansas Highway Patrol during a high speed chase.

The Committee's recommendations in SB 294 totals \$76,056.64, all from special revenue funds.

This recommendation includes:

\$48,442.41 for motor fuel tax refunds

\$494.08 from Department of Corrections or the correctional facilities \$27,120.15 from various agency funds.