

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 10:40 a.m. on January 29, 2001, in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Janice S. Barton, Treasurer, Kansas Academy of Science
Rex Buchanan, past President, Kansas Academy of Science

Others attending: See attached list.

The minutes of the January 25, 2001, meeting were approved.

SB 23–Sales taxation; providing for refund of tax paid by the Kansas Academy of Science.

As Treasurer of the Kansas Academy of Science, Janice Barton, a professor at Washburn University, testified in support of **SB 23**. She described the educational activities of the Academy of Science and emphasized that the Academy's funds are used exclusively for educational purposes. She noted that the Academy subsidizes publishing of papers and does not realize a profit from its publications. She explained that, because of the Academy's educational goals, it has accrued a deficit. To help offset the deficit, the Academy has decreased its publications and increased membership dues. The refund of the sales taxes (\$6,620) paid by the Academy between January 1, 1992, and July 1, 2000, would permit significant enhancement of its educational initiatives. (Attachment 1)

As the immediate past president of the Kansas Academy of Science, Rex Buchanan, Associate Director for Public Outreach at the Kansas Geological Survey, testified in support of **SB 23**. He discussed the Academy's educational mission at the high school level and also at the graduate and undergraduate levels. In his opinion, a refund of sales taxes paid from 1992 to 2000 would be consistent with the legislative decision last year to exempt the Academy from paying state sales tax as of July 1, 2000. (Attachment 2)

Senator Corbin called attention to copies of the fiscal note on **SB 23**. He noted that the report indicates that the Department of Revenue stated that the reduction to the State General Fund would be less than \$10,000.00. There being no others wishing to testify, the hearing on **SB 23** was closed.

The meeting was adjourned at 10:55 a.m.

The next meeting is scheduled for January 30, 2001

CONTINUATION SHEET