

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Les Donovan at 10:30 a.m. on February 26, 2009, in Room 535-N of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Corey Carnahan, Kansas Legislative Research Department
Chris Courtwright, Kansas Legislative Research Department
Mary Jane Brueck, Committee Assistant

Conferees appearing before the committee:

Dotty Smith, City Commissioner, Arkansas City, Kansas
Kim Winn, League of Kansas Municipalities
Randall Allen, Executive Director, Kansas Association of Counties
Sharon Utley, Allen County Treasurer
John Bartolac, Director of Records and Tax Administration for Johnson County, Kansas
Ruth Searight, Pawnee County Clerk and Election Officer
Kelly B. Arnold, Sedgwick County Clerk
Shane J. Shields, Sumner County Clerk and President of Kansas County Officials Association
Linda Buttron, Jefferson County Clerk
Laurel Murdie, Principal Auditor, Legislative Post Audit
Mark Desetti, Kansas National Education Association
Linda Fund, Executive Director of Kansas Association of Community College Trustees
John Masterson, President, Allen County Community College

Others attending:

See attached list.

Chairman Donovan opened the hearing on **SB 264 -- Amending date by which amount of ad valorem tax to be levied is certified to county clerk.** He requested Chris Courtwright, Kansas Legislative Research Department give the committee a briefing on this bill. Primarily, it would change the date that property taxes must be certified to the County Clerk from August 25 to October 1. Dotty Smith, City Commissioner, Arkansas City, Kansas was the first to speak. She is in favor of the date change this bill would enact. (Attachment 1)

Kim Winn, League of Kansas Municipalities told the committee the August 25 date has been state law since the statute was enacted in 1876. She is in favor of changing the date as **SB 264** would do. (Attachment 2)

Randall Allen, Executive Director, Kansas Association of Counties spoke in opposition to this bill. He said at one time a committee was formed by the Kansas Association of Counties and representatives of various cities and counties across the state to address possible changes in budget cycles of local governments. They were not able to agree on dates, and disbanded. (Attachment 3) Sharon Utley, Allen County Treasurer told the committee she does not feel this bill is in the best interest of the tax payer. (Attachment 4) John Bartolac, Director of Records and Tax Administration for Johnson County, Kansas spoke in behalf of the Kansas County Clerks and Election Officials Association in opposition to this bill. (Attachment 5)

Chairman Donovan said he had received e-mail from county clerks as written opposition to this bill. He included information from Ruth Searight, Pawnee County Clerk and Election Officer (Attachment 6) and Kelly B. Arnold, Sedgwick County Clerk (Attachment 7). Other written opposition was submitted by Shane J. Shields, Sumner County Clerk and President of Kansas County Officials Association (Attachment 8) and Linda Buttron, Jefferson County Clerk (Attachment 9)

Chairman Donovan said he would leave it to the committee to decide what to do with this bill. There will not be a vote today. He suggested all parties involved get together once again and work out something. In his seventeen years in the Legislature he has found the best solutions and bills are those worked out by the

CONTINUATION SHEET

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parties involved..

Chairman Donovan introduced Laurel Murdie, Principal Auditor, Legislative Post Audit to give the committee background information on **SB 266 -- Community colleges; tax levies for operation and maintenance**. The bill was brought about by an audit that looked at the impact of the Higher Education Coordination Act of 1999. The audit committee wanted to introduce this bill as a starting point in the policy discussion about ways to reduce property taxes and improve government efficiency; the 3% rate should be seen as a starting point. (Attachment 10)

Chairman Donovan opened the hearing on **SB – 266**. We had no neutral testimony and no proponents to speak to the bill. He introduced Mark Desetti, from Kansas National Education Association. He said his organization opposes a cap on what can be raised by the community colleges and urged **SB – 266** not be adopted. (Attachment 11)

Linda Fund, Executive Director of Kansas Association of Community College Trustees, asked that local boards be allowed to determine what is appropriate and let the local electorate control what is important to them. (Attachment 12)

John Masterson, President, Allen County Community College gave information to show that a community college can operate frugally, and requested the committee not support this bill. (Attachment 13)

Chairman Donovan asked for approval of the minutes of the February 17, 2009. Sen. Brownlee moved the minutes be approved; Sen. Holland seconded the motion. Motion passed.

The next meeting is scheduled for Wednesday, March 4 for a hearing on **HB 2079 – Sales tax refund on certain purchasers of telecommunications machinery and equipment**. On Thursday, the committee will hear **HB 2172 - Permanent exclusion from sales taxation of certain cash rebates on sales or leases of new motor vehicles**. .

The meeting was adjourned at 11:30 a.m.