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MEMORANDUM

To: Members of the House Committee on Vision 2020
From: Scott Abbott, Assistant Revisor
Date: February 8, 2016
Re: HB 2546

House Bill 2546 originated in this committee, and the bill allows a county to establish a payment scheme for the payment of personal property taxes in equal $\frac{1}{4}$ portions. The bill amends K.S.A. 79-2004 and 79-2004a to allow a county to collect personal property tax payments in four equal installments collected on or before December 20, February 10, April 10, and May 10. Any personal property tax liability totaling \$10 or less would still be due on or before December 20.

The bill also amends K.S.A. 79-2004 and 79-2004a to specify that the interest rate for any delinquent $\frac{1}{4}$ payment shall be set in the same manner currently prescribed for delinquent $\frac{1}{2}$ payments and that such delinquent $\frac{1}{4}$ payments may be made on or before May 10 by paying the delinquent amount plus any interest calculated from the date of missed payment to the date of actual payment.

If enacted, the bill would take effect upon publication in the statute book, July 1, 2016.