

**2015-2016 COMMITTEE ON HOUSE TAXATION**

| <b>Bill Number</b> | <b>Subject</b>   | <b>Date of Hearing/<br/>Discussion</b> | <b>Date of Final Action<br/>by Full Committee</b>                         |
|--------------------|--|--|---|
| <b>HOUSE BILLS</b> |  |  |   |
| HB2001             | Property taxation; distribution of taxes paid under protest.   | No Hearing                             | No Action   |
| HB2019             | Property tax levy for the Kansas educational building fund.  | 02/04/15                               | No Action   |
| HB2070             | Property exempt from taxation; allowing counties to exempt certain property.   | 02/16/15                               | 03/12/15<br>Be Passed   |
| HB2071             | Property taxation; market study analysis, persons eligible to be appointed appraiser.  | 02/03/15                               | 03/12/15<br>Be Passed<br>3/18/16<br>Contents inserted into<br>H Sub SB280 |
| HB2076             | Sales tax holiday.   | 02/05/15                               | No Action   |
| HB2077             | Motor vehicle property tax exemption for disabled veterans.  | No Hearing                             | No Action   |
| HB2086             | Sales tax exemption; defining machinery and equipment used as integral or essential part of an integrated production operation.  | No Hearing                             | No Action   |
| HB2127             | Sales tax exemption for friends of Hospice of Jefferson County.  | No Hearing                             | No Action   |
| HB2128             | Permitted use of tax information in certain tax actions and proceedings; tax liens upon personal property; tax warrants; time for returns and payment of tax; liability for persons responsible for collection of sales or compensating tax. | No Hearing                             | No Action   |
| HB2136             | Providing homestead property tax refunds for renters.  | No Hearing                             | No Action   |
| HB2167             | Increasing interest rate on delinquent real property taxes.  | 02/17/15                               | 03/10/15<br>Be Passed<br>3/18/16<br>Contents inserted into<br>H Sub SB280 |
| HB2168             | Property tax exemption and classification for property used for bed and breakfast purposes.  | 02/12/15                               | 03/10/15<br>Be Passed<br>3/18/16<br>Contents inserted into<br>H Sub SB280 |
| HB2169             | Sales tax exemption for assistance league of Wichita.  | 02/23/15                               | No Action   |
| HB2178             | Increasing the Kansas standard deduction of an individual.   | No Hearing                             | No Action   |
| HB2179             | Property taxation; recording of mineral interests.   | 02/24/15                               | No Action   |
| HB2196             | De minimis abandoned property.   | 02/10/15                               | 03/10/15<br>Be Passed as<br>Amended                                       |
| HB2197             | Cities; land banks; municipalities may defer or reamortize special assessments. Referred to Local Government 02/02/15.   | No Hearing                             | No Action   |
| HB2209             | Tax credits; individual development account program; availability of credits.  | 02/23/15                               | 03/16/15<br>Be Passed<br>05/26/15<br>Contents Inserted into<br>H Sub SB29 |
| HB2236             | Cities; rehabilitation of abandoned property; definitions; other. Referred from Local Government 02/26/15.   | No Hearing                             | No Action   |

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| HB2240      | Removing prohibition against board of tax appeals employees serving as hearing officers.   | 02/24/15                       | 03/12/15<br>Be Passed As Amended                     |
| HB2248      | Tax increment financing eligibility for projects involving very old buildings and adjacent vacant or condemned lots. Referred from Commerce 02/13/15.  | 03/13/15                       | No Action  |
| HB2263      | Sales tax authority for Douglas county for constructing a jail.  | 03/10/15                       | 05/26/15<br>Contents Inserted into H Sub SB29        |
| HB2264      | Valuation and taxation of certain oil and gas equipment and materials.   | No Hearing                     | No Action  |
| HB2280      | Board of nursing; certified nurse mid-wife. Referred to Health and Human Services 02/10/15. Rereferred to Taxation 03/17/15.   | No Hearing                     | No Action  |
| HB2286      | Regulation of transportation network company services. Referred to Transportation 02/10/15.  | No Hearing                     | No Action  |
| HB2283      | Sales tax exemption for sales of farm products sold at farmers' markets.   | No Hearing                     | No Action  |
| HB2284      | Sales tax exemption for Highland pride, inc.   | No Hearing                     | No Action  |
| HB2287      | Investment standards and divestment procedures for KPERs related to Iran. Referred to Pension 02/10/15.  | No Hearing                     | No Action  |
| HB2298      | Removing the sunset for rural opportunity zones.   | 03/11/15                       | 05/26/15<br>Contents Inserted into H Sub SB29        |
| HB2306      | Increasing rates of taxation on cigarettes, tobacco products and alcoholic beverages.  | 02/18/15<br>02/19/15           | 05/26/15<br>Partial Contents Inserted into H Sub S29 |
| HB2307      | State finances; relating to state general fund tax receipts and expenditures; providing a tax amnesty; creating a budget stabilization fund, tax reduction fund; ending balances; income tax rates, itemized deductions; reports to the legislature. | 03/04/15                       | No Action  |
| HB2308      | Sales tax exemption for sales of certain machinery and equipment used for automated ice vending machines.  | No Hearing                     | No Action  |
| HB2309      | Sales tax exemption for purchases made by or on behalf of rotary club of Leawood, Kansas charitable fund, inc.   | No Hearing                     | No Action  |
| HB2317      | Requiring employment of Kansas workers for certain contracts and tax incentives. Referred from Commerce 02/13/15.  | No Hearing                     | No Action  |
| HB2319      | State medical assistance program; expansion of eligibility. Referred from Health & Human Services 03/16/15. Re-referred to Health & Human Services 03/17/15.   | No Hearing                     | No Action  |
| HB2328      | Sales tax refund on certain required textbooks.  | No Hearing                     | No Action  |
| HB2354      | Project-related sales tax exemptions for certain businesses that create jobs.  | No Hearing                     | No Action  |
| HB2361      | Sales tax authority for Bourbon county for constructing, furnishing and operating a jail facility; sales tax exemption for concern, inc.   | 03/10/15                       | 05/26/15<br>Contents Inserted into H Sub SB29        |
| HB2367      | Including Miami county as rural opportunity zone.  | 03/11/15                       | 05/26/15<br>Contents Inserted into H Sub SB29        |

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| HB2372      | Providing a property tax exemption for trailers used exclusively for personal use.   | No Hearing                     | No Action  |
| HB2377      | Providing for a property tax averaging payment plan and a property tax installment payment plan.   | No Hearing                     | No Action  |
| HB2379      | Income tax deduction for net gain from sale of business assets.  | No Hearing                     | No Action  |
| HB2388      | Sales tax exemption for helping hands humane society, inc.   | No Hearing                     | No Action  |
| HB2389      | Income tax treatment of net operating loss carryback on the sale of certain hotels.  | 03/19/15                       | No Action  |
| HB2390      | Highway advertising; permitting spot zoning. Referred to Transportation 02/23/15   | No Hearing                     | No Action  |
| HB2392      | Modifications to Kansas adjusted gross income relative to passive income for Kansas income tax purposes.   | 03/12/15                       | No Action  |
| HB2396      | Ten year limit on property tax exemption for renewable energy resources or technologies.   | 03/19/15                       | No Action  |
| HB2399      | Increasing sales and compensating use tax rates to 6.3%.   | 03/17/15                       | No Action  |
| HB2400      | Repealing the local ad valorem tax reduction fund.   | 03/17/15                       | No Action  |
| HB2401      | Imposing an excise tax on ethanol production and electricity generated by renewable resources.   | 03/18/15                       | No Action  |
| HB2402      | STAR bonds; definition of STAR bond project, pledge of tax increment revenue, limitations, distribution of sales tax revenue, creating the department of commerce STAR bond administration fund and the department of revenue STAR bond administration fund. | No Hearing                     | No Action  |
| HB2404      | Allowing counties to submit question to voters to eliminate county property taxes and replace revenues with increased sales taxes.   | 03/19/15                       | No Action  |
| HB2405      | Extending the sunset on the angel investment tax credit program.   | No Hearing                     | No Action  |
| HB2406      | Urban core economic development tax-based incentives for housing, opportunity zones and individual development.  | No Hearing                     | No Action  |
| HB2408      | Repealing certain sales tax exemptions.  | No Hearing                     | No Action  |
| HB2409      | Eliminating property tax exemption from statewide school levy for property used for residential purposes to the extent of \$20,000 of its appraised value.   | 03/19/15                       | No Action  |
| HB2410      | STAR bonds; economic impact study; base year assessed valuation for additions of area to project districts; financing in excess of approved amounts. Referred from Appropriations 03/13/15.  | No Hearing                     | No Action  |
| HB2415      | Property taxation; consolidated fire districts, powers and duties of the governing body.   | 03/18/15                       | 05/26/15<br>Contents Inserted into<br>H Sub SB29 |
| HB2419      | Taxing moneys, notes and other evidences of indebtedness; providing for the administration, collection and enforcement of the tax thereon.   | No Hearing                     | No Action  |
| HB2420      | Property exempted from taxation after July 1, 2015, not exempt from levies made by or on behalf of a school district.  | No Hearing                     | No Action  |
| HB2421      | Sunset of property tax exemption for new qualifying pipeline property and retention of exemption for existing exemptions.  | No Hearing                     | No Action  |
| HB2422      | Limiting appeals of property valuation to spring only.   | No Hearing                     | No Action  |
| HB2423      | Setting the state-wide school levy at 30 mills for school year 2015-2016 and school year 2016-2017.  | No Hearing                     | No Action  |

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| HB2424      | Providing for a state-wide school levy of 5 mills on exempt property.  | No Hearing                     | No Action   |
| HB2425      | Income tax rates, rate reductions.   | No Hearing                     | No Action   |
| HB2427      | Providing for a \$.05 increase in motor fuel taxes.  | 05/05/15                       | No Action   |
| HB2428      | Income tax rates on corporations; sunseting certain credits for high performance firms; sunseting benefits under the promoting employment across Kansas act; sales tax, sunseting certain exemptions for high performance firms. | No Hearing                     | No Action   |
| HB2429      | Increasing sales and compensating use tax rates to 6.5%  | 05/06/15                       | No Action   |
| HB2430      | Relating to income tax rates for resident individuals with income from certain businesses who employ one or more persons; subtraction modifications.   | 05/07/15                       | 05/12/15<br>Be Passed As<br>Amended w/o<br>Recommendation |
| HB2431      | Computation of amount of personal property tax on motor vehicles.  | No Hearing                     | No Action   |
| HB2432      | Providing the secretary of health and environment exclusive authority to establish fees for thermal treatment of hazardous waste for energy production.  | No Hearing                     | No Action   |
| HB2433      | Amending itemized deductions.  | No Hearing                     | No Action   |
| HB2434      | Limiting the subtraction modification on business income for tax year 2015 and thereafter; repealing certain addition modifications; treatment of passive income.  | 05/19/15                       | No Action   |
| HB2435      | Repealing sales tax exemptions for materials purchased by contractors to construct, equip, reconstruct, maintain, repair, enlarge, furnish or remodel public buildings.  | 05/20/15                       | No Action   |
| HB2444      | Eliminating the business non-wage income tax exemption and reducing the sales tax rate on food.  | 03/15/16                       | No Action   |
| HB2472      | Clarifying jurisdictional rules relating to judicial review of state board of tax appeals orders.  | 02/09/16                       | 03/18/16<br>Contents inserted into<br>H Sub SB280         |
| HB2474      | Extinguishing tax liens on personal property in certain circumstances.   | 01/26/16                       | 03/18/16<br>Contents inserted into<br>H Sub SB280         |
| HB2475      | Exempting the capital outlay mill levy from redevelopment districts established after June 30, 2016.   | 02/11/16                       | No Action   |
| HB2476      | County Treasurer to check claims against delinquent real and personal property tax lists.  | 02/10/16                       | 03/18/16<br>Contents inserted into<br>H Sub SB280         |
| HB2477      | Requiring proof of payment of real and personal property taxes for motor vehicle registration.   | 02/10/16                       | No Action   |
| HB2493      | Removing requirements that certain city and county budget increases be approved by a local vote.   | No Hearing                     | No Action   |
| HB2494      | Concerning taxation; repealing certain obsolete or expired sections.   | 02/10/16                       | No Action   |
| HB2495      | Classification of improvements constructed with proceeds from industrial revenue bonds; timeframe for appeals.   | No Hearing                     | No Action   |
| HB2496      | Property tax; providing a method for the county treasurer to calculate taxes on personal property when such taxes are due immediately but mill levy has not been certified.  | 02/11/16                       | No Action   |
| HB2497      | Driver's license examiners; converted from classified to unclassified positions. [Resubmitted as HB2582]   | No Hearing                     | No Action   |

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| HB2498      | Removal of community improvement district sales tax administration fund aggregate cap.   | 02/11/16                       | 03/17/16<br>Contents inserted into<br>H Sub SB63  |
| HB2499      | Authorizing public improvement districts to impose a retailers' sales tax within the district for certain purposes. [Resubmitted as HB2551]                                  | No Hearing                     | No Action   |
| HB2505      | Addition and subtraction modifications related to non-wage business income exemption do not apply to qualification for the low income exclusion.                             | No Hearing                     | No Action   |
| HB2528      | Increasing motor fuels tax by \$.05.   | No Hearing                     | No Action   |
| HB2551      | Authorizing sales taxation authority for the Sherwood public improvement district.   | 02/04/16                       | No Action   |
| HB2561      | Sales tax exemption for the Kansas dui impact center, inc.   | No Hearing                     | No Action   |
| HB2582      | Driver's llicense examiners; converted from classified to unclassified positions.  | 02/09/16                       | Be Passed<br>02/17/16                             |
| HB2583      | Providing for a gross receipts tax on electronic cigarettes, repealing K.S.A. 2015 Supp. 79-3399.  | No Hearing                     | No Action   |
| HB2590      | Authorizing income tax contributions to school districts.  | 03/02/16                       | 03/17/16<br>Contents inserted into<br>H Sub SB149 |
| HB2603      | Line for remittance of compensation use tax on tax returns, information in tax form instructions.  | 03/17/16                       | 03/17/16<br>Contents inserted into<br>H Sub SB149 |
| HB2604      | Sales tax exemption for Gove county healthcare endowment foundation, inc.  | 02/17/16                       | 03/17/16<br>Contents inserted into<br>H Sub SB63  |
| HB2609      | Approval of budgets by taxing subdivisions; resolution and election requirements.  | 03/09/16<br>03/10/16           | No Action   |
| HB2616      | Certain cash rebates on sales or leases of new motor vehicles not subject to sales taxation.   | No Hearing                     | No Action   |
| HB2625      | Amending various STAR bond provisions and creating a new type of district and new administrative funds; amending the defintiion of eligible area for TIF districts.          | No Hearing                     | No Action   |
| HB2626      | Enacting the Kansas tax weight loss act.   | 02/16/16                       | No Action   |
| HB2631      | Refund of motor fuels tax paid for the operation of a ready-mixed concrete vehicle, method of calculation.   | 03/07/16                       | No Action   |
| HB2669      | Repealing the food sales tax credit and enacting the food sales tax refund.  | No Hearing                     | No Action   |
| HB2670      | Increasing the earned income tax credit.   | No Hearing                     | No Action   |
| HB2671      | Providing homestead property tax refunds for renters.  | No Hearing                     | No Action   |
| HB2672      | Eliminating certain income tax modifications for business income.  | No Hearing                     | No Action   |
| HB2680      | Income taxes; apportionment of income; allowing a water's edge election for certain taxpayers.   | No Hearing                     | No Action   |
| HB2685      | Tax credits for property taxes of disabled veterans.   | No Hearing                     | No Action   |
| HB2700      | Requiring certification by retirants that they have not entered into prearranged agreement of employment prior to retirement and providing penalties for violations thereof. | No Hearing                     | No Action   |
| HB2701      | Evidence used to determine value of production for property taxes with oil or gas leases for properties.   | 03/03/16                       | 03/18/16<br>Contents inserted into<br>H Sub SB280 |

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|-------------------------------------|--|--|---|
| HB2706                              | Property taxation; relating to exemptions, Gove county healthcare endowment foundation, inc.   | 03/07/16                               | 03/18/16<br>Contents inserted into<br>H Sub SB280   |
| HB2714                              | Concerning property taxation, valuation, appeals, procedure; state board of tax appeals, filing fees, procedure, appeals to district court.  | 03/08/16                               | 03/18/16<br>Contents inserted into<br>H Sub SB280   |
| HB2717                              | Approval of budgets by taxing subdivisions; resolution and election requirements.  | No Hearing                             | No Action   |
| HB2719                              | Concerning local government; relating to certain taxing jurisdictions, approval of levies and bonds by electors or elected body.   | 03/14/16                               | 03/18/16<br>Contents inserted into<br>H Sub SB280   |
| HB2723                              | Implementing administrative cost recovery fees for department of commerce community finance, tax incentive and grant programs.   | No Hearing                             | No Action   |
| HB2738                              | Amending various STAR bond provisions and creating a new type of district and new administrative funds; amending the definition of eligible area for TIF districts.  | 03/23/16                               | No Action   |
| <b>HOUSE CONCURRENT RESOLUTIONS</b> |  |  |   |
| HCR5007                             | Constitutional amendment providing authority to the legislature to limit valuation increases for certain residential property owned by a disabled person who served in the armed forces or national guard for property tax purposes.         | No Hearing                             | No Action   |
| <b>SENATE BILLS</b>                 |  |  |   |
| SB11                                | Regulated scrap metal; crime of theft and related sentencing provisions; regulation of scrap metal dealers, including unlawful acts and penalties. Re-referred to Judiciary 04/29/15.  | No Hearing                             | No Action   |
| H Sub<br>SB12                       | Military service members; diversion; sentencing. Re-referred to Veterans, Military & Homeland Security 04/29/15.   | No Hearing                             | No Action   |
| SB14                                | Relating to the criminal justice information system line fund. Re-referred to Judiciary 04/29/15.  | No Hearing                             | No Action   |
| SB23                                | Authorized restrictions of driving privileges; ignition interlock device.  | No Hearing                             | No Action   |
| SB29                                | Removal of community improvement district sales tax administration fund aggregate cap. Contains contents of HB2209, HB2263, HB2298, HB2306, HB2361, HB2367, HB2415, and SB280.   | No Hearing                             | 05/26/15<br>Contents removed,<br>amended into H Sub<br>SB29 Be Passed As<br>Amended w/o<br>Recommendation |
| SB31                                | Permitted use of tax information in certain tax actions and proceedings; tax liens upon personal property; tax warrants; time for returns and payment of tax; liability for persons responsible for collection of sales or compensating tax. | No Hearing                             | H Sub SB31<br>Amended<br>No Action  |
| SB34                                | Penalties for voting crimes; prosecution of election crimes. Re-referred to Judiciary 04/29/15.  | No Hearing                             | No Action   |
| SB48                                | Sunset of property tax exemption for new qualifying pipeline property and retention of exemption for existing exemptions.  | No Hearing                             | No Action   |

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| SB63           | Cities; land banks; municipalities may defer or reamortize special assessments.  | No Hearing                     | 03/17/16<br>Contents removed,<br>inserted contents of<br>HB2498, HB26704<br>into H Sub SB63<br>Be Passed As<br>Amended w/o<br>Recommendation   |
| H Sub<br>SB112 | Expedited professional state credentialing for military service members and nonresident military spouses. Re-referred to Veterans, Military & Homeland Security 04/29/15.                          | No Hearing                     | No Action  |
| SB149          | Civil commitment of sexually violent predators.  | No Hearing                     | 03/17/16<br>Contents removed,<br>inserted contents of<br>HB2405, HB2590,<br>HB2603 into<br>H Sub SB149<br>Be Passed As<br>Amended w/o<br>Recommendation  |
| Sub<br>SB171   | Municipal elections; nonpartisan; fall odd-numbered years.   | No Hearing                     | No Action  |
| SB190          | Allowing persons to operate sailboat after completing instruction led class.   | No Hearing                     | No Action  |
| SB215          | Motor vehicle registration, evidence of renewal.   | No Hearing                     | No Action  |
| SB270          | Providing for a sales and compensating use tax rate of 6.85% and a rate of 5.9% on food; eliminating certain itemized deductions; decreasing the rate of tax on resident individuals; tax amnesty. | 05/06/15<br>05/12/15           | 05/13/15<br>Contents removed,<br>amended into<br>H sub SB270<br>Be Passed As<br>Amended w/o<br>Recommendation  |
| SB280          | Sales tax authority for Thomas county for constructing or remodelling of a county jail, law enforcement center, courthouse or other county facility.   | No Hearing                     | 05/26/15<br>Contents Inserted into<br>H Sub SB29<br>03/18/16<br>Contents removed,<br>inserted contents of<br>HB2071, HB2167,<br>HB2168, HB2472,<br>HB2474, HB2476,<br>HB2701, HB2706,<br>HB2714, HB2719<br>Be passed As<br>Amended w/o<br>Recommendation |