

April 15, 2015

The Honorable Les Donovan, Sr., Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Donovan:

**SUBJECT:** Fiscal Note for SB 292 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 292 is respectfully submitted to your committee.

SB 292 would provide that there is no right to judicial review of any order issued by the State Board of Tax Appeals involving an appeal brought by a taxpayer that is a lottery gaming enterprise in which the state has an interest in real or personal property associated with the enterprise. Under the bill, these orders would be a final determination on the appeal. In addition, the provisions of SB 292 would apply retroactively to orders issued after December 31, 2011.

The State Board of Tax Appeals indicates the enactment of SB 292 could potentially effect property tax collections for state and local governments. However, without knowing the final determination of each appeal that may be heard by the Board, a precise fiscal effect cannot be determined.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Jody Allen, Tax Appeals  
Jack Smith, Department of Revenue