

January 20, 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 30 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 30 is respectfully submitted to your committee.

SB 30 would require mineral severance tax returns to be filed electronically. The bill would allow the electronic filing to be waived if the taxpayer demonstrates a hardship in complying with the requirement. If the requirement is waived, the taxpayer would be required to file the return on forms provided by the Director of Taxation. SB 30 would be effective upon publication in the *Kansas Register*.

The Department of Revenue indicates that requiring taxpayers to use its Kansas Online Automated Reporting (KOLAR) system would reduce errors and demands on the mineral tax processing staff, as well as increase administrative efficiency and accuracy in the filing of returns. However, the savings would be negligible.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Jack Smith, KDOR