

SESSION OF 2015

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2070

As Recommended by House Committee on
Taxation

Brief*

HB 2070 would add two types of property to an existing statutory list of property not subject to the State Board of Tax Appeals action as a prerequisite for allowing county appraisers to grant exemptions: certain property belonging to the United States; and certain property used exclusively by the state or any municipality or political subdivision. Additional language would stipulate this latter exclusion for state and local property be exempted through the issuance of industrial revenue bonds.

Background

The bill was requested for introduction and supported by a representative of the Department of Revenue at the House Committee on Taxation hearing. A representative of the Kansas County Appraisers' Association also appeared as a proponent. No other testimony was provided.

The fiscal note prepared by the Division of the Budget indicates the bill would have no fiscal impact on the state.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>