

SESSION OF 2016

SUPPLEMENTAL NOTE ON SENATE BILL NO. 353

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 353 would expand a list of certain types of tax-exempt property whose owners are not required to seek approval from the State Board of Tax Appeals (SBOTA) to include most property belonging to the federal government, other than any such federal property otherwise expressly declared by Congress to be subject to state and local taxation.

Background

The bill was introduced at the request of the Department of Revenue. At the Senate Committee hearing on the bill, a representative of the Department of Revenue appeared as a proponent, stating the process of exempting federal property would be streamlined if county appraisers could grant the exemptions themselves without having to seek final approval from SBOTA.

The Senate Committee recommended the bill be placed on the Consent Calendar.

A fiscal note prepared by the Division of the Budget indicated the bill would not be expected to have any significant fiscal impact for SBOTA.

*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>