

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson John Edmonds at 9:00 a.m. on January 24, 2001 in Room 519-S of the Capitol.

All members were present.

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor

Conferees appearing before the committee:
Mark Beck, Director, Property Valuation Division, Dept. of Revenue

Others attending: See attached list.

The Chairman opened the meeting at 9:00 a.m. for bill introductions.

By unanimous consent bill will be introduced for exemption from sales and transient guest taxes for the Mid-America Association for Computers in Education as requested by Representative Edmonds. [HB 2201 - Sales and transient guest tax exemption for Mid-America Association for Computers in Education]

By unanimous consent bill will be introduced for the exemption from taxes of transmission lines as requested by Representative Larkin. [HB 2294 - Electric transmission line siting act; application for requirements; notice requirements]

The Chairman introduced Mark Beck, Director, Property Valuation Division, Department of Revenue. He distributed a Calendar of Events (Attachment #1) providing time lines for procedures described to the Committee on January 23 by Mr. Beck, Mr. Stuart and Ms. Johnson.

Mr. Beck then presented to the Committee an overview on Property Tax Valuation Cap Policy Implications. He provided the Committee with information showing tax shift comparisons for properties increasing in value, remaining stable, and decreasing in value (Attachment #2).

Mr. Beck then addressed the Committee an Use Valuation of Agricultural Land, distributing documents on Kansas Agricultural Land Valuation Process (Attachment #3), Calculating Agricultural Land Use Value (Attachment #4), Capitalization Rate (Attachment #5), Agricultural Land Value Comparison 2000/2001 (Attachment #6), 2001 Agricultural Land Valuation Summary of Changes (Attachment #7), and Agricultural Use Value Study of the State of Kansas (Attachment #8).

Mr. Beck responded to questions and comments of members of the Committee.

The meeting adjourned at 10:30 a.m. The next scheduled meeting is January 25.