

February 23, 2017

The Honorable Steven Johnson, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2105 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2105 is respectfully submitted to your committee.

Under current law, any person, corporation, or association that owns oil and gas leases or is engaged in operating for oil or gas is required to file a statement of assessment to the county appraiser on or before April 1st of each year. HB 2105 would change the date for the annual filing deadline from April 1st to March 15th. The bill would also change the deadline that penalties are calculated to coincide with the March 15th deadline. The new deadline would become effective beginning in tax year 2018.

The Department of Revenue and the Board of Tax Appeals indicate HB 2105 would have no fiscal effect.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Melissa Wangemann, Association of Counties
Jody Allen, Tax Appeals