

HOUSE BILL No. 2105

By Committee on Taxation

1-19

1 AN ACT concerning property taxation; listing of oil and gas property,
2 statement of assessment, date of filing; amending K.S.A. 2016 Supp.
3 79-332a and repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2016 Supp. 79-332a is hereby amended to read as
7 follows: 79-332a. (a) *For all taxable years commencing after December*
8 *31, 2017*, any person, corporation or association owning oil and gas leases
9 or engaged in operating for oil or gas who fails to make and file a
10 statement of assessment on or before ~~April~~ *March 15* shall be subject to a
11 penalty as follows:

12 (1) The appraiser shall, after having ascertained the assessed value of
13 the property of such taxpayer, add 5% thereto as a penalty for late filing if
14 the failure is not for more than one month, with an additional 5% for each
15 additional month or fraction thereof during which such failure continues,
16 not exceeding 25% in the aggregate.

17 (2) If the statement of assessment is filed more than one year from
18 ~~April~~ *March 15*, the appraiser shall, after having ascertained the assessed
19 value of the property of such taxpayer, add 50% thereto as a penalty for
20 late filing. The county treasurer may not distribute any taxes assessed
21 under this section and paid under protest by the taxpayer pursuant to
22 K.S.A. 79-2005, and amendments thereto, until such time as the appeal is
23 final.

24 (b) For good cause shown the county appraiser may extend the time
25 in which to make and file such statement. Such request for extension of
26 time shall be in writing and shall be received by the county appraiser prior
27 to the due date of the statement of assessment.

28 (c) Whenever any person, corporation or association owning oil and
29 gas leases or engaged in operating for oil or gas shall fail to make and
30 deliver to the county appraiser of every county wherein the property to be
31 assessed is located, a full and complete statement of assessment relative to
32 such property as required by blank forms prepared or approved for the
33 purpose by the director of property valuation to elicit the information
34 necessary to fix the valuation of the property, the appraiser shall ascertain
35 the assessed value of the property of such taxpayer, and shall add 50%
36 thereto as a penalty for failing to file such statement.

1 (d) The state board of tax appeals shall have the authority to abate
2 any penalty imposed under the provisions of this section and order the
3 refund of the abated penalty, whenever excusable neglect on the part of the
4 person, corporation or association required to make and file the statement
5 of assessment is shown, or whenever the property for which a statement of
6 assessment was not filed as required by law is repossessed, judicially or
7 otherwise, by a secured creditor and such secured creditor pays the taxes
8 and interest due.

9 Sec. 2. K.S.A. 2016 Supp. 79-332a is hereby repealed.

10 Sec. 3. This act shall take effect and be in force from and after its
11 publication in the statute book.