

Senate Substitute for HOUSE BILL No. 2380

By Committee on Assessment and Taxation

4-7

1 AN ACT concerning taxation; establishing the property tax review study
2 commission; providing for membership and duties.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) There is hereby established the property tax review
6 study commission. The commission shall consist of 13 voting members.
7 Any member listed under paragraphs (1) through (11), or such member's
8 designee, must be a member of the Kansas legislature. The commission
9 shall consist of the following members:

10 (1) The chairperson of the senate committee on assessment and
11 taxation, or the chairperson's designee;

12 (2) the chairperson of the house committee on taxation, or the
13 chairperson's designee;

14 (3) the vice-chairperson of the senate committee on assessment and
15 taxation, or the vice-chairperson's designee;

16 (4) the vice-chairperson of the house committee on taxation, or the
17 vice-chairperson's designee;

18 (5) the ranking minority member of the senate committee on
19 assessment and taxation, or the ranking minority member's designee;

20 (6) the ranking minority member of the house committee on taxation,
21 or the ranking minority member's designee;

22 (7) two members of the senate to be appointed by the chairperson of
23 the senate committee on assessment and taxation;

24 (8) two members of the house of representatives to be appointed by
25 the chairperson of the house committee on taxation;

26 (9) one member to be appointed by the governor;

27 (10) one member to be appointed by the president of the senate; and

28 (11) one member to be appointed by the speaker of the house of
29 representatives;

30 (12) the following ex-officio members, who all shall be nonvoting
31 members:

32 (A) The secretary of revenue, or the secretary's designee;

33 (B) the director of property valuation, or the director's designee;

34 (C) one real estate attorney licensed in this state to be appointed by
35 the chairperson of the senate committee on assessment and taxation;

36 (D) one certified or licensed real property appraiser to be appointed

1 by the chairperson of the house committee on taxation;

2 (E) one member to be designated by the Kansas association of
3 counties; and

4 (F) one member to be designated by the league of Kansas
5 municipalities.

6 (b) Members shall be appointed to the commission not later than 60
7 days from the effective date of this act. The chairperson of the senate
8 committee on assessment and taxation, or the chairperson's designee, and
9 the chairperson of the house committee on taxation, or the chairperson's
10 designee, shall serve as co-chairpersons of the commission.

11 (c) The commission shall meet in an open meeting at least five times
12 each year upon the call of either co-chairperson of the commission. A
13 majority of the voting members of the commission shall constitute a
14 quorum. Any action by the commission shall be by motion adopted by a
15 majority of the voting members present when there is a quorum. Any
16 vacancy on the commission shall be filled by appointment in the manner
17 prescribed in this section for the original appointment.

18 (d) Members of the commission attending meetings of the
19 commission shall be paid compensation, subsistence allowances, mileage
20 and other expenses as provided in K.S.A. 75-3223, and amendments
21 thereto.

22 (e) The Kansas department of revenue shall, upon request by the
23 commission, provide tax data and information that is not otherwise
24 prohibited or restricted from disclosure by state or federal law.

25 (f) The staff of the office of revisor of statutes, the legislative research
26 department and the division of legislative administrative services shall
27 provide assistance as may be requested by the commission.

28 (g) The commission shall:

29 (1) Perform a comprehensive review and analysis of the property tax
30 structure in this state;

31 (2) make and submit an initial report to the house of representatives
32 committee on taxation and the senate committee on assessment and
33 taxation prior to January 15, 2020, concerning all such initial work and
34 progress of the commission; and

35 (3) make and submit a final commission report to the legislature
36 making any findings, recommendations and recommended legislation to
37 ensure that the property tax structure is capable of meeting the long-term
38 needs of the people in a fair and responsive manner prior to February 1,
39 2021.

40 Sec. 2. This act shall take effect and be in force from and after its
41 publication in the statute book.