

SESSION OF 2017

SUPPLEMENTAL NOTE ON SENATE BILL NO. 116

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 116 would repeal a number of Kansas income tax statutes that are obsolete or have sunset. The bill would also make updates to a number of internal references.

Background

The bill was introduced at the request of the Kansas Department of Revenue (KDOR), whose representative explained during the public hearing that the repeal of obsolete income tax provisions and clean up of various internal references would help streamline the statutes and make them easier to interpret and administer.

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

The bill has no fiscal impact.

*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>