

SESSION OF 2017

SUPPLEMENTAL NOTE ON SENATE BILL NO. 29

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 29, as amended, would expand a list of certain types of tax-exempt property whose owners are not required to seek approval from the State Board of Tax Appeals (SBOTA) to include most property belonging to the federal government, other than any such federal property otherwise expressly declared by Congress to be subject to state and local taxation, and to include property acquired by a land bank.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of the Department of Revenue. In the Senate Committee hearing, a representative of the Department of Revenue provided testimony as a proponent. No other testimony was provided.

The Senate Committee amended the bill to include the provision regarding property acquired by a land bank.

According to the fiscal note prepared by the Division of the Budget, enactment of the bill, as introduced, is not expected to have any significant fiscal impact for SBOTA.

*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>