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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: January 23, 2020
Subject: Senate Bill No. 265

Summary

Senate Bill No. 265 relates to the state board of tax appeals and amends K.S.A. 74-2426 to require the board serve an order or notice upon a party and a party's attorney of record by transmission of a copy by electronic means, if such party requested and consented to service by electronic means. The bill also provides that, for purposes of this subsection, service by electronic means is complete upon transmission.

The bill would take effect from and after its publication in the statute book.