

March 16, 2020

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 500 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 500 is respectfully submitted to your committee.

Under current law, a member of the Board of Tax Appeals is allowed to continue to serve for up to 90 days after the expiration of their term or until a successor has been appointed and confirmed, whichever is shorter. SB 500 would allow a member of the Board of Tax Appeals to continue to serve until a successor has been appointed and confirmed.

The Board of Tax Appeals indicates SB 500 would have no fiscal effect. The Board indicates that the bill has the potential to prevent a backlog of cases by allowing a member of the Board to continue to serve longer than 90 days after the expiration of their term or until a successor has been appointed and confirmed.

Sincerely,



Larry L. Campbell
Director of the Budget

cc: Jody Allen, Tax Appeals