

SESSION OF 2020

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 265**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 265 would require the State Board of Tax Appeals (SBOTA) to serve orders and notices *via* electronic means to parties and their attorneys who have requested and consented to such electronic service. Any service by electronic means would be deemed complete upon transmission.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley.

In the Senate Committee hearing, a representative of the Kansas Policy Institute appeared as a proponent, stating that the bill would be taxpayer-friendly. No neutral or opponent testimony was provided.

According to the fiscal note prepared by the Division of the Budget on the bill, SBOTA indicates the bill would require \$10,000 from the State General Fund in FY 2021 to implement the bill and contract with a vendor to modify the existing case management system. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2021 Governor's Budget Report*.

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\*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>