

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

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MEMORANDUM

To: Senate Committee on Ways and Means
From: Scott Abbott, Assistant Revisor
Date: Wednesday, January 27, 2021
Re: Senate Bill No. 16

Senate Bill No. 16 was introduced by the Legislative Post Audit Committee.

SB 16 would eliminate the current requirement that the following reports be submitted to the Legislative Post Audit Committee or the Post Auditor:

- Sec. 1: Actual expenditures reports from non-profit corporations providing legal services for indigent inmates in Kansas correctional institutions. The report would still be submitted to the Director of the Budget.
- Sec. 2: Write-offs of accounts receivable and taxes receivable from the Director of Accounts and Reports.
- Sec. 3: Annual CPA audit of corporations under contract with, and substantially controlled by, the Board of Regents or a state educational institution. The report would still be submitted to the Board of Regents.
- Sec. 4: Reports from the secretary of revenue of tax abatements that reduce a final tax liability by \$5,000 or more. The report would still be submitted to the Secretary of State and the Attorney General.

If enacted, SB 16 would take effect upon publication in the statute book, July 1, 2021.