

SESSION OF 2021

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2050**

As Recommended by House Committee on  
Judiciary

**Brief\***

HB 2050 would amend statutes to remove requirements that the following reports and certifications be provided to the Legislative Division of Post Audit (LPA), the Post Auditor, or the Legislative Post Audit Committee:

- An audited statement of actual expenditures incurred by a Kansas nonprofit corporation providing legal services to indigent inmates of Kansas correctional institutions;
- A certified summary of the write-off of any accounts receivable or taxes receivable by the Director of Account and Reports;
- An annual audit of corporations who contract with the Board of Regents (Board) or any state educational institution and are substantially controlled by the Board or such institution; and
- An annual report by the Secretary of Revenue regarding tax abatements that reduce final tax liability by \$5,000 or more.

Additionally, the bill would make technical amendments to ensure consistency in statutory phrasing and remove an outdated retroactivity provision.

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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>

## **Background**

The bill was introduced by the Legislative Post Audit Committee.

### ***House Committee on Judiciary***

In the House Committee hearing on January 21, 2021, the Post Auditor testified as a **proponent**, stating the bill would remove LPA as a recipient of reports provided to other state agencies and no longer needed by LPA. No other testimony was provided.

On January 28, 2021, the House Committee recommended the bill be placed on the Consent Calendar.

## **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget, enactment of the bill would have no fiscal effect.

Legislative Post Audit; state agency reports