

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 10:45 a.m. on March 13, 2001 in Room 519-S of the Capitol.

All members were present except: Senator Allen

Committee staff present: Chris Courtwright, Legislative Research Department  
April Holman, Legislative Research Department  
Don Hayward, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Representative Jim Morrison  
Marlee Carpenter, Kansas Chamber of Commerce &  
Industry

Others attending: See attached list.

**HB 2063–Property taxation; exempting certain school dormitory personal property.**

Representative Jim Morrison testified in support of **HB 2063**. As background information, Representative Morrison noted that a related bill passed during the 2000 Legislative Session concerning taxation of the vocational technical school in Goodland. The bill was requested because the campus buildings, including the dormitories, were being taxed by the local assessor. He explained that, in practice, school buildings were not being taxed; however, by law only the two regents schools were exempt. The law was clarified in 2000 to exempt all community college and vocational technical school buildings. He went on to explain that the same assessor now claims that the furniture in the campus buildings are not exempt and should be taxed. **HB 2063** clarifies that the exemption for campus buildings includes furnishings, kitchen equipment, etc. He noted that no opposition to the bill has been voiced, with the exception of the particular assessor involved.

There being no others wishing to testify, the hearing on **HB 2063** was closed.

The minutes of the March 12, 2001, meeting were approved.

**HB 2055–Income taxation; authorizing research and development credits.**

Marlee Carpenter, Kansas Chamber of Commerce and Industry (KCCI), testified in support of **HB 2055**. She noted that the bill was not opposed in the House New Economy Committee, and the House passed it on a vote of 124-1. She explained that the research and development income tax credit, created in 1986, sunset on January 1, 2001. She emphasized that the tax credit has been successful in attracting businesses and high paying jobs to the state, and KCCI members feel that it is a tax credit too important to lose. (Attachment 1)

There being no others wishing to testify, the hearing on **HB 2055** was closed.

The meeting was adjourned at 10:55 a.m.

The next meeting is scheduled for March 14, 2001.