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## MEMORANDUM

To:

Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: February 13, 2024

Subject: Senate Bill No. 480

## Summary

Senate Bill No. 480 relates to the state board of tax appeals and would authorize teleconference and video conference hearings in the small claims and expedited hearings division.

The bill would amend K.S.A. 2023 Supp. 74-2433f to provide that small claims and expedited hearings division hearings may be conducted by teleconference or video conference as directed by the chief hearing officer, or a designee, and to remove the location requirements for hearings.

The bill would take effect from and after its publication in the statute book.