

Approved: March 21, 2012
(Date)

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 3:40 pm on Monday, March 12, 2012, in Room 783 of the Docking State Office Building.

Members excused were:

Representative Brunk
Representative Gatewood
Representative Schwab
Representative Weber

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Chuck Reimer, Office of the Revisor of Statutes
Chris Courtwright, Kansas Legislative Research Department
Chris Sevedge, Kansas Legislative Research Department
Allen Jeffus, Office Assistant
Phyllis Fast, Committee Assistant

Conferees appearing before the Committee:

Richard Cram, Kansas Department of Revenue
Aimee Betzen, Shawnee County Assistant Counselor
Rod Broberg, Saline County Appraiser, Kansas County Appraisers Association

Others attending: See attached list.

Chairman Carlson opened a hearing on:

SB 386 - Elimination of original business and job development income tax credit.

Chuck Reimer briefed the Committee on **SB 386** describing tax credits that are being eliminated. He stood for questions.

Richard Cram testified in support of **SB 386** by detailing how this legislation corrects an omission to **SB 196 - Taxation, expensing of investment expenditures, IMPACT program, income tax credits, job creation fund, and Kansas hometown heroes checkoff fund**, passed

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

Minutes of the HOUSE TAXATION Committee at 3:40 PM on Monday, March 12, 2012
in 783-DSOB.

in 2011. He then described what **SB 196** has accomplished since its passage in 2011. (Attachment 1) He stood for questions.

No neutral testimony for or testimony in opposition to **SB 386** was presented.

After all questions from the Committee were answered, Chairman Carlson closed the hearing on **SB 386**.

Chairman Carlson opened a hearing on:

SB 348 - Appraisal of property for taxation purposes; appeals; changes.

Chuck Reimer briefed the Committee on **SB 348** by detailing valuation of leased commercial and industrial property, tax situs of boats, e-mail delivery of property tax notices, and the correction of errors in tax records. He stood for questions.

Aimee Bentzen testified in support of **SB 348**, emphasizing the need to properly tax all Kansas boat owners, including those who store their boats over the winter outside of the state of Kansas in order to avoid paying a property tax on the boat. (Attachment 2) She stood for questions.

Rod Broberg testified in support of **SB 348**. He indicated KCAA welcomes all four changes as being helpful to counties, emphasizing the change to the timing of information received by the county during the valuation appeal process and the ability to tax all “escaped” property on the tax rolls. (Attachment 3) He stood for questions.

Written only testimony in support of **SB 348** was presented by Paul Welcome, Johnson County Appraiser (Attachment 4).

No neutral testimony for or testimony in opposition to **SB 348** was presented.

After all questions from the Committee were answered, Chairman Carlson closed the hearing on **SB 348**.

The next meeting of the Committee is scheduled for 3:30 pm Tuesday, March 13, 2012 in 783-DSOB.

The meeting was adjourned at 4:30 pm.

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