

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **HB 2422** be amended on page 1, in line 10, after the period by inserting "On and after January 1, 2014, the levy used to calculate the tax on watercraft shall be the county average tax rate."; in line 13, by striking "includes: (1)"; by striking all in lines 14 through 17; in line 18, by striking all before the period and inserting "means any watercraft designed to be propelled by machinery, oars, paddles or wind action upon a sail for navigation on the water which, if not for the provisions of this section, would be properly classified under subclass 5 or 6 of class 2 of section 1 of article 11 of the Kansas constitution. This section shall not be construed as taxing any watercraft which otherwise would be exempt from property taxation under the laws of the state of Kansas";

Also on page 1, following line 21, by inserting:

"(c) Any watercraft which is designed to be propelled through the water through human power alone shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas.

(d) The "county average tax rate" means the total amount of general property taxes levied within the county by the state, county and all other taxing subdivisions divided by the total assessed valuation of all taxable property within the county as of November 1 of the year prior to the year of valuation as certified by the secretary of revenue.";

On page 1, in the title, in line 1, by striking "defining" and inserting "relating to"; also in

line 1, after the second semicolon by inserting "definition, levy of tax, exemptions;"; and the bill be passed as amended.

_____Chairperson