

SESSION OF 2013

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2060

As Amended by House Committee on Taxation

Brief*

HB 2060, as amended, would clarify, retroactive to June 30, 2011, the Department of Revenue's current interpretation that incarcerated persons are not eligible for either the food sales tax rebate or homestead property tax refund programs.

The bill would be in effect upon publication in the *Kansas Register*.

Background

The Small Claims Division of the Court of Tax Appeals recently issued a decision awarding a prisoner a food sales tax rebate. The Department has appealed that ruling to the full Court of Tax Appeals but, in the meantime is seeking statutory clarification that incarcerated persons are not eligible for those rebates or the homestead program.

The fiscal note prepared by the Division of the Budget indicated the state would not incur any revenue loss or administrative cost if the bill were to be enacted.

The House Taxation Committee amendments were suggested by the Department and are technical in nature.

*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>