

2015
SENATE ASSESSMENT AND TAXATION COMMITTEE

COMMITTEE ACTION INDEX

| Bill No. | Description | Hearing/ Discussion | Comm. Action |
|-----------------|--|--|-------------------------|
| SB 29 | Removal of community improvement district sales tax administration fund aggregate cap. | 01/21/15 01/27/15 | BP 01/27/15 |
| SB 30 | Electronic filing of mineral severance tax returns required. | 01/21/15 01/27/15 | BP 01/27/15 |
| SB 31 | Permitted use of tax information in certain tax actions and proceedings; tax liens upon personal property; tax warrants; time for returns and payment of tax; liability for persons responsible for collection of sales or compensating tax. | 01/21/15 02/03/15 | BPA 02/03/15 |
| SB 48 | Sunset of property tax exemption for new qualifying pipeline property and retention of exemption for existing exemptions. | 01/28/15 03/31/15 | BP 03/31/15 |
| SB 50 | Property tax; valuation classification bed and breakfast homes. | No hearing 04/30/15, 05/07/15 | No action |
| SB 63 | Cities; land banks; municipalities may defer or reamortize special assessments. | 02/03/15 02/11/15 | BPA 02/11/15 |
| SB 110 | Sales tax exemption for sales of certain machinery and equipment used for automated ice vending machine. | No hearing | No action |
| SB 135 | Option to exempt aviation fuel from city sales tax. | No hearing | No action |
| SB 178 | Valuation of agricultural land. | No hearing 04/30/15 | No action |
| SB 187 | Extending the student loan payment program and income tax credit for rural opportunity zones for six years. | 02/17/15 04/30/15 | No action |
| SB 199 | Income tax credit for expenses paid for household and dependent care services necessary for gainful employment. | No hearing | No action |
| SB 200 | Earned income tax credit increased. | No hearing | No action |
| SB 203 | Cigarette and tobacco products acts, amendments; authorizing governor to enter into compacts with native American tribes. | 03/05/15 Referred to Judiciary 03/12/15 04/30/15 | No action |

| Bill No. | Description | Hearing/ Discussion | Comm. Action |
|-----------------|---|---|--|
| SB 233 | Increasing rates of taxation on cigarettes, tobacco products and alcoholic beverages. | 03/24/15 04/30/15, 05/05/15, 05/07/15 | Tabled 05/05/15 Taken off table 05/07/15 |
| SB 234 | State finances; relating to state general fund tax receipts; providing a tax amnesty, creating a budget stabilization fund, tax reduction fund, ending balances; income tax rates, itemized deductions; reports to the legislature. | 03/25/15 04/30/15, 05/05/15, 05/07/15, 05/12/15, 05/14/15, 05/19/15 | BPA 05/07/15 |
| SB 238 | Homestead property tax eligibility for 100% armed forces service-connected disability. | 02/19/15 | No action |
| SB 251 | Reducing amount and limiting credit to tax liability of taxpayer of the Kansas earned income tax credit. | No hearing | No action |
| SB 257 | Ten-year limit on property tax exemption for renewable resources or technologies. | 03/16/15 | No action |
| SB 258 | Eliminating property tax exemption from statewide school levy for property used for residential purposes to the extent of \$20,000 of its appraised valuation. | 03/11/15 04/30/15, 05/05/15 | Inserted into HB 2109 05/05/15 |
| SB 259 | Computation of amount of personal property tax on motor vehicles. | 03/18/15 04/30/15, 05/05/15, 05/14/15 | Inserted into HB 2109 05/05/15 |
| SB 260 | Modifications to Kansas adjusted gross income relative to passive income for Kansas income tax purposes. | 03/12/15 04/30/15, 05/05/15 | No action |
| SB 261 | Imposing sales tax on sales of gas, electricity, heat and other fuel sources for production of heat and lighting for residential premises and agricultural use. | 03/19/15 04/30/15, 05/05/15 | No action |
| SB 263 | Providing a sales tax exemption for fresh fruit and vegetables upon adoption of necessary amendments to the streamlined sales and use tax agreement. | No hearing | No action |
| SB 264 | Eliminating sales tax exemption for farm machinery and equipment. | No hearing 04/30/15, 05/05/15 | No action |
| SB 270 | Tax credit for low income students scholarship program act; eligible students. | 03/17/15 | BP 03/17/15 |
| SB 272 | Income tax deduction for net gain on the sale of Christmas trees. | No hearing 04/30/15, 05/07/15 | No action |
| SB 280 | Sales tax authority for Thomas county for constructing or remodeling of a county jail, law enforcement center, courthouse or other county facility. | 03/17/15 03/17/15 | BPA 03/17/15 |

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| SB 281 | Sales tax exemption for certain mobility enhancing equipment. | No hearing | No action |
| SB 286 | Requiring social security numbers for tax credit eligibility. | No hearing 04/30/15, 05/07/15 | No action |
| SB 287 | Making refundable income tax credits nonrefundable. | No hearing 04/30/15, 05/07/15 | No action |
| SB 291 | Providing sales tax exemption for certain purchases by hope ranch for women inc. and contractors providing services thereto. | No hearing | No action |
| SB 292 | Providing orders of the state board of tax appeals to be final for appeals by taxpayers which are lottery gaming enterprises. | No hearing | No action |
| SB 296 | Making the 2015 income tax rates permanent and having the tax rate reduction become effective. | 04/30/15, 05/12/15, 05/14/15 | Inserted into HB 2109 05/12/15 |
| SB 302 | Statewide excise tax levy of \$3 per acre on the ownership of real property for the purpose of school finance. | No hearing 05/05/15, 05/07/15, 05/14/15, 05/19/15 | No action |
| SB 308 | Legislative compensation and subsistence limited to May 22, 2015. | No hearing | No action |
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| | <u>HOUSE BILLS</u> | | |
| HB 2109 | Transfer-on-death deeds; lapsing or vesting of ownership in grantee beneficiary. | 05/05/15, 05/12/15, 05/14/15, 05/19/15 | S Sub HB 2109 reported out as amended, without recommendation 05/19/15 |
| HB 2240 | Removing prohibition against board of tax appeals employees serving as hearing officers. | 04/01/15 | BP 04/01/15 |
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