

SENATE BILL No. 292

By Committee on Ways and Means

3-18

1 AN ACT concerning property taxation; relating to final orders of board of
2 tax appeals involving appeals by lottery gaming enterprises; limiting
3 review thereof; amending K.S.A. 2014 Supp. 74-2426 and repealing
4 the existing section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2014 Supp. 74-2426 is hereby amended to read as
8 follows: 74-2426. (a) Orders of the state board of tax appeals on any
9 appeal, in any proceeding under the tax protest, tax grievance or tax
10 exemption statutes or in any other original proceeding before the board
11 shall be rendered and served in accordance with the provisions of the
12 Kansas administrative procedure act. Notwithstanding the provisions of
13 ~~subsection (g) of K.S.A. 77-526(g)~~, and amendments thereto, a written
14 summary decision shall be rendered by the board and served within 14
15 days after the matter was fully submitted to the board unless this period is
16 waived or extended with the written consent of all parties or for good
17 cause shown. Any aggrieved party, within 14 days of receiving the board's
18 decision, may request a full and complete opinion be issued by the board
19 in which the board explains its decision. This full opinion shall be served
20 by the board within 90 days of being requested. If the board has not
21 rendered a summary decision or a full and complete opinion within the
22 time periods described in this subsection, and such period has not been
23 waived by the parties nor can the board show good cause for the delay,
24 then the board shall refund any filing fees paid by the taxpayer.

25 (b) Final orders of the board shall be subject to review pursuant to
26 subsection (c) except that the aggrieved party may first file a petition for
27 reconsideration of that order with the board in accordance with the
28 provisions of K.S.A. 77-529, and amendments thereto.

29 (c) Any action of the board pursuant to this section is subject to
30 review in accordance with the Kansas judicial review act, except that:

31 (1) The parties to the action for judicial review shall be the same
32 parties as appeared before the board in the administrative proceedings
33 before the board. The board shall not be a party to any action for judicial
34 review of an action of the board.

35 (2) There is no right to review of any order issued by the board in a
36 no-fund warrant proceeding pursuant to K.S.A. 12-110a, 12-1662 et seq.,

1 19-2752a, 79-2938, 79-2939 and 79-2951, and amendments thereto, and
2 statutes of a similar character.

3 (3) *There is no right to review of any order issued by the board*
4 *involving an appeal brought by a taxpayer which is a lottery gaming*
5 *enterprise as defined in K.S.A. 74-8702, and amendments thereto, wherein*
6 *the state has an interest in real or personal property associated with the*
7 *enterprise. Such an order shall be a final determination on the appeal. The*
8 *provisions of this subsection shall apply to all such orders issued after*
9 *December 31, 2011.*

10 (4) In addition to the cost of the preparation of the transcript, the
11 appellant shall pay to the state board of tax appeals the other costs of
12 certifying the record to the reviewing court. Such payment shall be made
13 prior to the transmission of the agency record to the reviewing court.

14 ~~(4)~~(5) (A) Any aggrieved person has the right to appeal any final
15 order of the board issued after June 30, 2014, by filing a petition with the
16 court of appeals or the district court. Any appeal to the district court shall
17 be a trial de novo.

18 (B) Review of orders issued by the board of tax appeals relating to
19 the valuation or assessment of property for ad valorem tax purposes or
20 relating to the tax protest for which the appellant chooses to be reviewed in
21 district court, shall be conducted by the district court of the county in
22 which the property is located or, if located in more than one county, the
23 district court of any county in which any portion of the property is located.

24 (d) If review of an order of the state board of tax appeals to the court
25 of appeals relating to excise, income or estate taxes, is sought by a person
26 other than the director of taxation, such person shall give bond for costs at
27 the time the petition is filed. The bond shall be in the amount of 125% of
28 the amount of taxes assessed or a lesser amount approved by the court of
29 appeals and shall be conditioned on the petitioner's prosecution of the
30 review without delay and payment of all costs assessed against the
31 petitioner.

32 Sec. 2. K.S.A. 2014 Supp. 74-2426 is hereby repealed.

33 Sec. 3. This act shall take effect and be in force from and after its
34 publication in the statute book.