# SESSION OF 2015

# SUPPLEMENTAL NOTE ON SENATE BILL NO. 30

#### As Recommended by Senate Committee on Assessment and Taxation

# **Brief\***

SB 30 would require severance tax returns to be filed electronically. The bill would allow the Department of Revenue to waive the electronic filing requirement for a filer who demonstrates a hardship in complying with the requirement.

# Background

The bill was introduced by the Senate Committee on Assessment and Taxation. At the Senate Committee hearing on the bill, proponent testimony was provided by a representative of the Department of Revenue. There was no opponent or neutral testimony.

A fiscal note prepared by the Division of the Budget indicated the bill would not have a significant fiscal impact.

<sup>\*</sup>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