

HOUSE BILL No. 2725

By Committee on Judiciary

2-8

1 AN ACT concerning the state board of tax appeals; relating to the
2 unauthorized practice of law; amending K.S.A. 2017 Supp. 74-2437
3 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2017 Supp. 74-2437 is hereby amended to read as
7 follows: 74-2437. (a) The state board of tax appeals shall have the
8 following powers and duties:

9 (a) (1) To hear appeals from the director of taxation and the director
10 of property valuation on rulings and interpretations by said directors,
11 except where different provision is made by law;

12 (b) (2) to hear appeals from the director of property valuation on the
13 assessment of state assessed property;

14 (c) (3) to adopt rules and regulations relating to the performance of its
15 duties and particularly with reference to procedure before it on hearings
16 and appeals; and

17 (d) (4) such other powers as may be prescribed by law.

18 (e) (b) The powers and duties of the state board of tax appeals shall
19 not include:

20 (1) Determining who may sign appeals forms;

21 (2) determining who may represent taxpayers in any matter before the
22 board;

23 (3) deciding what constitutes the unauthorized practice of law; and

24 (4) deciding whether or not a contingent fee agreement is a violation
25 of public policy.

26 (c) *Nothing in this section shall be construed to allow a non-attorney*
27 *taxpayer representative to engage in the unauthorized practice of law,*
28 *including, but not limited to, presenting and objecting to evidence,*
29 *examining witnesses, filing pleadings or making legal arguments.*

30 (f) (d) The board shall not take any action ~~which~~ *that* would impede
31 any settlement or agreement between the county and the taxpayer or
32 otherwise act or fail to act in such a way as to restrain the county and the
33 taxpayer from reaching a settlement or agreement.

34 Sec. 2. K.S.A. 2017 Supp. 74-2437 is hereby repealed.

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