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REVISOR of STATUTES

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: January 23, 2020
Subject: Senate Bill No. 262

Summary

Senate Bill No. 262 relates to orders of the state board of tax appeals and amends K.S.A. 74-2426 to change the time to request a full and complete opinion to be based on the date of service. Currently, after a summary decision is issued by the board, any aggrieved party, within 14 days of receiving the board's decision, may request a full and complete opinion be issued by the board. The bill amends the time to make the request to be within 14 days after service of the board's decision.

The bill would take effect from and after its publication in the statute book.