

March 6, 2019

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 177 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 177 is respectfully submitted to your committee.

SB 177 would require appeals of Board of Tax Appeal orders to be filed with only the Court of Appeals after June 30, 2019. Under current law, appeals also may be filed with the district courts.

The Office of Judicial Administration estimates the fiscal effect on the Judicial Branch would be negligible and would likely be handled within existing resources. The Board of Tax Appeals estimates the bill would have no fiscal effect on Board operations. The Board indicates the procedures for providing records to the Court of Appeals and district courts are identical. The Department of Revenue states there would be no fiscal effect on the Department. Any fiscal effect associated with SB 177 is not reflected in *The FY 2020 Governor's Budget Report*.

Sincerely,



Larry L. Campbell
Director of the Budget

cc: Jody Allen, Tax Appeals
Janie Harris, Judiciary
Lynn Robinson, Department of Revenue