

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

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

MEMORANDUM

To: Mr. Chairman and Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 11, 2020

Subject: Senate Bill No. 262

Summary

Senate Bill No. 262 provides that an aggrieved party from a decision of the board of tax appeals shall have 21 days (increase from 14 days) after service of the board's decision to request a full and complete opinion of the board to explain its decision rather than a summary decision that the board issues.

The bill also provides that service of orders, decisions and opinions shall be done in accordance with K.S.A. 77-531 that whereby service is performed by: (1) Delivering a copy of the order or notice to the person to be served; (2) mailing a copy of the order or notice to the person at the person's last known address; or (3) transmitting a copy of the order or notice to the person by electronic means, if such person has consented to service by electronic means.