

SESSION OF 2022

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT  
RESOLUTION NO. 1619**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SCR 1619 urges the adoption of the 2021 Special Committee on Taxation's conclusions and recommendations regarding the fiscal future of Kansas.

The resolution contains whereas clauses noting the recommendations of the Special Committee concerning the use of State General Fund (SGF) ending balances and receipts in excess of expenditures, constitutional amendment proposals limiting taxes or expenditures, energy production taxation, income taxation of retirement income and Social Security benefits, and property tax circuit breakers.

The resolution requires the Secretary of State to send an enrolled copy of the resolution to the Chair of the Senate Committee on Assessment and Taxation and the House Committee on Taxation.

**Background**

The resolution was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

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\*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>

### ***2021 Special Committee on Taxation***

The 2021 Special Committee on Assessment and Taxation was directed to study tax exemptions and abatements and met in November 2021. The Special Committee made recommendations concerning the use of SGF ending balances and receipts in excess of expenditures, constitutional amendment proposals limiting taxes or expenditures, energy production taxation, income taxation of retirement income and Social Security benefits, property tax circuit breakers, and transitioning the Kansas Public Employees Retirement System to a defined contribution system.

The Special Committee also recommended the Senate Committee on Assessment and Taxation and the House Committee on Taxation prepare resolutions advising the Kansas Legislature on the implementation of its recommendations.

### ***Senate Committee on Assessment and Taxation***

No testimony was offered in the Senate Committee hearing.

Taxation; 2021 Special Committee on Taxation