

**TENTATIVE
AGENDA***

2023 SPECIAL COMMITTEE ON TAXATION

October 9, 2023

**Monday, October 9
All-Day Session**

548-S—Statehouse

Harmony: <http://sg001->

harmony.sliq.net/00287/Harmony/en/PowerBrowser/PowerBrowserV2/20231009/-1/17106

You Tube: <https://www.youtube.com/watch?v=4fq0GdXAzXw>

- 9:30 a.m. Welcome and Introductions
- 9:35 a.m. Overview of Committee Study Topics
Edward Penner, Principal Economist, Kansas Legislative Research Department (KLRD)
- 9:40 a.m. **Property Tax Valuation Growth Limits and SCR 1611**
- Overview of Mechanics of SCR 1611
- Edward Penner, Principal Economist, KLRD
- Constitutional Requirements Regarding Property Tax
- Amelia Kovar-Donohue, Assistant Revisor of Statutes, Office of the Revisor of Statutes
- Property Tax Limitation Approaches
- Katherine Loughead, Senior Policy Analyst, Tax Foundation
- SCR 1611 Administrative Issues and Example Properties
- David Harper, Director of Property Valuation, Kansas Department of Revenue
- SCR 1611 Local Administration Issues and Appraiser Perspective
- Sean Robertson, Kansas County Appraisers Association
- 12:00 p.m. Lunch
- 1:30 p.m. **Local Sales Tax Authorization Simplification**
- Local Sales Tax Statutory History and Extent of Utilization
- Edward Penner, KLRD

* Any individual with a disability may request accommodation in order to participate in committee meetings. Requests for accommodation should be made at least two working days in advance of the meeting by contacting Legislative Administrative Services at (785) 296-2391 TTY: 711

Local Sales Tax Local Process

- Kris Marple, Wilson County Coordinator
- Johnathan Durrett, Fredonia Regional Hospital
- Janelle Dockendorf, Dickinson County Administrator

Local Sales Tax State Administrative Process

- Amy Kramer, Financial Economist, Kansas Department of Revenue

Local Sales Tax Authorizations Policy Decisions Summary

- Edward Penner, KLRD

2:30 p.m.

Entity-based Sales Tax Exemption Uniformity

Current Sales Tax Exemptions and Summary of Fee-Based Exemption Proposal

- Edward Penner, KLRD

Administrative Impact of Changing Entity-Based Sales Tax Exemptions

- Kathleen Smith, Director of Office Policy and Research, Kansas Department of Revenue

3:15 p.m.

Preliminary Committee Discussion and Requests for Further Information

4:00 p.m.

Future Scheduling and Adjournment