

SESSION OF 2023

SUPPLEMENTAL NOTE ON SENATE BILL NO. 263

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 263, as amended, would require appraiser directives to be established by rules and regulations. The Director of Property Valuation and Secretary of Revenue would be directed to cooperate to facilitate compliance with the Rules and Regulations Filing Act to adopt such rules and regulations.

Appraiser directives not established through rules and regulations would expire June 30, 2027.

Background

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

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by representatives of the Kansas Chamber of Commerce, Kansas Grain and Feed Association, and Renew Kansas Biofuels Association. The proponents generally stated the bill would improve the ability for the public to be notified and comment on the administrative implementation of property tax laws.

*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>

Neutral testimony was provided by the Director of Property Valuation of the Department of Revenue indicating the Department would likely not be able to reestablish all current appraiser directives through rules and regulations by June 30, 2027. Written-only neutral testimony was provided by a representative of the Kansas Cooperative Council. No other testimony was provided.

The Senate Committee amended the bill to change the date of expiration from June 30, 2024, to June 30, 2027.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill would have no fiscal effect.

Taxation; property tax; appraiser directives; rules and regulations