Approved	April 4, 2002
Date	

#### MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Chairman Edmonds at 9:02 a.m. on February 19, 2002 in Room 519-S of the Capitol.

All members were present except: Representative Wilson, excused

Committee staff present: Chris Courtwright, Legislative Research Department

April Holman, Legislative Research Department

Don Hayward, Revisor Carol Doel, Secretary

Conferrees appearing before the Committee: Richard Cram, Department of Revenue

Others Attending: See attached list.

By unanimous consent bill will be introduced at the request of Representative Huy to allow deduction for federal income tax paid. [HB 2995 - Income tax deduction for federal income liability]

Request of Representative Edmonds was approved to introduce a bill for a limit on property tax by political subdivisions. [HB 3025 - Political subdivisions property tax limit]

At the informational presentation on the Property Tax Appeals Process on February 12, 2002, the Committee requested information on the percentage of time that the Regular Division of the Board upholds the decisions of the local Hearing Officer Panels and the decisions of the Small Claims Hearing Officers. The requested information was presented by Tony Folsom, Executive Director/General Counsel of the State Board of Tax Appeals (Attachment #1).

### **Hearing was opened on**

# HB 2649 - Rule and regulation authority of secretary of revenue.

Richard Cram Director of the Office of Policy & Research of the Department of Revenue, presented testimony in support of **HB 2649** (Attachment #2). Mr. Cram explained that **HB 2649** would give the Secretary of Revenue authority to adopt rules and regulations necessary to administer the provisions of Chapters 41 and 79 of Kansas Statutes Annotated and proposed an amendment.

No opponents appeared.

Hearing on HB 2649 was closed.

#### **Hearing was opened on**

HB 2650 - Timing of Taxpayer Appeals.

Richard Cram Director of the Office of Policy & Research of the Department of Revenue, presented testimony in support of <u>HB 2650</u> providing background information and explanation of its purpose (<u>Attachment #3</u>). Mr. Cram responded to questions from members of the Committee.

No opponents appeared.

Hearing on HB 2650 was closed.

### **CONTINUATION SHEET**

## Hearing was opened on

## HB 2651 - Sales tax direct fund procedures.

Richard Cram Director of the Office of Policy & Research of the Department of Revenue, presented testimony in support of <u>HB 2651</u> (<u>Attachment #4</u>), describing current law covering filing sales tax refund claims by the retailer and explaining the changes requested which would expand the circumstances when a consumer can file a sales tax refund directly with the Department of Revenue rather than through a retailer. Included in his testimony was a proposed amendment.

No opponents appeared.

Hearing on HB 2651 was closed.

The meeting adjourned at 9:40 a.m. The next scheduled meeting will be February 20.