Approved: March 17, 2009
Date

## MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:00 a.m. on March 11, 2009, in Room 535-N of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes Scott Wells, Office of the Revisor of Statutes Chris Courtwright, Kansas Legislative Research Department Kathy Beavers, Committee Assistant

Others attending:

See attached list.

The Chairman opened the meeting at 9:10 a.m.

**HB 2269** - Property tax exemption for certain housing for the elderly, persons with disabilities or low income housing owned by certain organizations.

Representative Powell made a motion to move **HB 2269** favorably for passage. Representative Goico seconded the motion. The motion carried. Discussion ensued.

Representative Menghini made a substitute motion to table **HB 2269**. Representative Wolf seconded the motion. The motion carried.

HB 2324 - Sales tax exemption requirements for certain retail businesses under Kansas enterprise zone act.

Chris Courtwright, Kansas Legislative Research Department, briefed the committee on HB 2324.

Representative Dillmore made a motion to move **HB 2324** favorably for passage. Representative Menghini seconded the motion. Discussion ensued.

Representative Dillmore made a motion to amend **HB 2324** by striking the sunset provision on page 2, line 10. Representative Schroeder seconded the motion. Representative Dillmore closed the motion that **HB 2324** be passed as amended. The motion carried.

**HB 2325** - Clarification of county sales tax rate authority.

Chris Courtwright, Kansas Legislative Research Department, briefed the committee on HB 2325.

Representative Peck made a motion to move **HB 2325** favorably for passage. Representative Goyle seconded the motion. Discussion followed. The motion carried.

Discussion followed concerning whether or not the present wording is clarification enough for the counties interpretation.

Representative King made a motion to include in the meeting minutes that "Although the House Taxation Committee recommends HB 2325 favorably for passage, the Committee strongly believes that K.S.A. 12-189 currently provides a limit of 1% in total general sales tax authority for counties and prohibits from exceeding such general sales tax authority without obtaining specific legislative approval by statutory amendment." Representative Schwartz seconded the motion. The Committee recommends that the counties should contact both the Department of Revenue and Department of Commerce for clarification as to their sales tax authority. Representative King closed the motion. The motion carried.

<u>HB 2353</u> - Adding disabled veterans as a class of claimants for purposes of the homestead property tax refund act.

Representative Goico made a motion to move HB 2353 favorably for passage. Representative Goyle

## **CONTINUATION SHEET**

Minutes of the House Taxation Committee at 9:00 a.m. on March 11, 2009, in Room 535-N of the Capitol.

seconded the motion. Discussion followed. The motion carried.

Representative Goico made a motion to amend **HB 2353** to limit surviving spouse until she/he remarries. Representative Menghini seconded the motion. Discussion followed. The motion failed.

Representative Goico closed on the original motion to move **HB 2353** favorably for passage. The motion carried.

The next meeting is scheduled for March 12, 2009.

The meeting was adjourned at 10:10 a.m.