AN ACT concerning the state board of tax appeals; relating to the unauthorized practice of law; amending K.S.A. 2017 Supp. 74-2437 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2017 Supp. 74-2437 is hereby amended to read as follows: 74-2437. (a) The state board of tax appeals shall have the following powers and duties:
   (a) (1) To hear appeals from the director of taxation and the director of property valuation on rulings and interpretations by said directors, except where different provision is made by law;
   (b) (2) to hear appeals from the director of property valuation on the assessment of state assessed property;
   (c) (3) to adopt rules and regulations relating to the performance of its duties and particularly with reference to procedure before it on hearings and appeals; and
   (d) (4) such other powers as may be prescribed by law.

(b) The powers and duties of the state board of tax appeals shall not include:
   (1) Determining who may sign appeals forms;
   (2) determining who may represent taxpayers in any matter before the board;
   (3) deciding what constitutes the unauthorized practice of law; and
   (4) deciding whether or not a contingent fee agreement is a violation of public policy.

(c) Nothing in this section shall be construed to allow a non-attorney taxpayer representative to engage in the unauthorized practice of law; including, but not limited to, presenting and objecting to evidence, examining witnesses, filing pleadings or making legal arguments.

(d) The board shall not take any action which would impede any settlement or agreement between the county and the taxpayer or otherwise act or fail to act in such a way as to restrain the county and the taxpayer from reaching a settlement or agreement.

Sec. 2. K.S.A. 2017 Supp. 74-2437 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.