AN ACT concerning taxation; establishing the property and sales tax review study commission; providing for membership and duties.

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

Section 1. (a) There is hereby established the property and sales tax review study commission. The commission shall consist of 15 voting members as follows:

(1) The chairperson of the senate committee on assessment and taxation, or the chairperson's designee;

(2) the chairperson of the house committee on taxation, or the chairperson's designee;

(3) the vice-chairperson of the senate committee on assessment and taxation, or the vice-chairperson's designee;

(4) the vice-chairperson of the house committee on taxation, or the vice-chairperson's designee;

(5) the ranking minority member of the senate committee on assessment and taxation, or the ranking minority member's designee;

(6) the ranking minority member of the house committee on taxation, or the ranking minority member's designee;

(7) two members of the senate to be appointed by the chairperson of the senate committee on assessment and taxation;

(8) two members of the house of representatives to be appointed by the chairperson of the house committee on taxation;

(9) one member to be appointed by the governor;

(10) one member to be appointed by the president of the senate;

(11) one member to be appointed by the speaker of the house of representatives;

(12) one real estate attorney licensed in this state to be appointed by the chairperson of the senate committee on assessment and taxation;

(13) one certified or licensed real property appraiser to be appointed by the chairperson of the house committee on taxation; and

(14) the following ex-officio members, who all shall be nonvoting members:

(A) The secretary of revenue, or the secretary's designee; and

(B) the director of property valuation, or the director’s designee.

(b) Members shall be appointed to the commission not later than 60
days from the effective date of this act. The chairperson of the senate committee on assessment and taxation, or the chairperson's designee, and
the chairperson of the house committee on taxation, or the chairperson's designee, shall serve as co-chairpersons of the commission.

(c) The commission shall meet in an open meeting at least 5 times each year upon the call of either co-chairperson of the commission. A majority of the voting members of the commission shall constitute a quorum. Any action by the commission shall be by motion adopted by a majority of the voting members present when there is a quorum. Any vacancy on the commission shall be filled by appointment in the manner prescribed in this section for the original appointment.

(d) Members of the commission attending meetings of the commission shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto.

(e) The Kansas department of revenue shall, upon request by the commission, provide tax data and information that is not otherwise prohibited or restricted from disclosure by state or federal law.

(f) The staff of the office of revisor of statutes, the legislative research department and the division of legislative administrative services shall provide assistance as may be requested by the commission.

(g) The commission shall:

(1) (A) Perform a comprehensive review and analysis of the property tax structure in this state; and
(B) make recommendations by January 1, 2021, for necessary changes to ensure that the tax structure is capable of meeting the long-term needs of the people in a fair and responsive manner; and

(2) (A) perform a comprehensive review of the sales tax structure in this state that includes a review of the fairness of sales tax exemptions; and
(B) make recommendations by January 1, 2023, for necessary changes to the sales tax structure to ensure fairness and uniformity among taxpayers.

(h) The commission shall report to the legislature on or before January 1, 2021, any findings and recommendations concerning taxation of property as provided in subsection (g)(1), including any recommended legislation.

(i) The commission shall report to the legislature on or before January 1, 2023, any findings and recommendations concerning sales taxation as provided in subsection (g)(2), including any recommended legislation.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.