

SESSION OF 2017

SUPPLEMENTAL NOTE ON SENATE BILL NO. 30

As Amended by House Committee on Taxation

Brief*

SB 30, as amended, would replace a statutory reference to the North Central Association of Colleges and Schools with a reference to its relevant successor organization, the Higher Learning Commission. The bill also would change the due date for filing certain annual withholding tax forms from the last day of February to January 31.

Background

The House Committee on Taxation amended the bill by adding the language found in SB 28; the Committee made no other changes to the legislation. The following provides the background for both bills.

SB 30

The bill was introduced by the Senate Committee on Assessment and Taxation. During the Senate and House Committee hearings, a representative of the Department of Revenue testified in support of the bill, explaining the North Central Association of Colleges and Schools, which accredited post-secondary educational institutions, was dissolved and replaced by the Higher Learning Commission. Written-only testimony in support of the bill was provided by the Kansas Independent College Association. No other testimony was provided.

*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>

The fiscal note prepared by the Division of the Budget indicates enactment of the bill, as introduced, would have no fiscal effect.

SB 28

The bill was introduced by the Senate Committee on Assessment and Taxation. During the Senate and House Committee hearings, a representative of the Department of Revenue testified as a proponent, indicating the bill would bring the relevant Kansas filing dates in line with those of the federal government. No other testimony was provided.

The fiscal note prepared by the Division of the Budget indicates enactment of the bill would require \$50,772 from the State General Fund to implement the bill and modify the automated tax system. Any fiscal effect associated with the bill is not reflected in *The FY 2018 Governor's Budget Report*.