

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **HB 2313** be amended by substituting a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2313," as follows:

"Senate Substitute for HOUSE BILL NO. 2313

By Committee on Assessment and Taxation

"AN ACT concerning taxation; relating to property taxation; establishing the COVID-19 retail storefront property tax relief act to provide partial refunds to certain businesses impacted by COVID-19-related shutdowns and restrictions; relating to the reimbursement of property taxes to certain property owners and operators resulting from a forced shutdown or capacity limitation by the state, county, city or other political subdivision of the state; allowing Kansas national guard and reservist members who are in good standing to receive a property tax exemption for up to two motor vehicles; authorizing continuation of the statewide levy for schools and the exemption of a portion of residential property from such levy; relating to the board of tax appeals and authorizing appointment by the governor of a member pro tempore when a vacancy on the board exists; directing a post audit study of taxation and exemption issues relating to non-profit and governmental entities competing against for-profit businesses; amending K.S.A. 74-2433, as amended by section 5 of 2021 House Bill No. 2104, 79-201x and 79-5107 and K.S.A. 2020 Supp. 72-5142 and repealing the existing sections.";

And the substitute bill be passed.

Chairperson