

2021

SENATE ASSESSMENT AND TAXATION
BILL ACTION INDEX

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	FINAL ACTION
SENATE BILLS			
SB 13	Establishing notice and public hearing requirements prior to approval by a governing body to exceed its revenue neutral rate for property tax purposes and discontinuing the city and county tax lid, prohibiting valuation increase of real property solely as the result of normal repair, replacement or maintenance of existing structure, establishing a payment plan for the payment of delinquent or nondelinquent property taxes and establishing the taxpayer notification costs fund.	1/12/2021	BPA 1/13/2021
SB 21	Approving election for sales tax authority for Cherokee county.	1/21/2021	BP 1/26/2021
SB 22	Providing income tax modifications for global intangible low-taxed income, business interest, capital contributions, FDIC premiums, business meals, payment protection program loans and expenses, social security benefits and amounts received from employer-sponsored retirement plans, expanding the expense deduction availability to income tax taxpayers and calculating the deduction amount, allowing an individual to itemize deductions in Kansas despite not itemizing on their federal return, exempting from income compensation attributable to identity fraud and increasing the Kansas standard deduction.	1/13 and 1/21	amended 1/26; BPA 2/2
SB 23	Providing for abatement of property tax for certain buildings or improvements destroyed or substantially destroyed by natural disaster.	2/2/2021	BP 2/25
SB 46	Providing a Kansas income tax subtraction modification for certain amounts received under employer-sponsored retirement plans.	2/2/2021; SB46 added to HB2106 on 3/25	
SB 47	Enacting the Kansas taxpayer protection act requiring the signature and tax identification number of paid tax return preparers on income tax returns and authorizing actions to enjoin paid tax return preparers from engaging in certain conduct, exempting compensation attributable as a result of identity fraud, extending the dates when corporate returns are required to be filed, providing conformity with the federal return due date for returns other than corporate returns, providing a temporary withholding option for certain teleworking employees, establishing the Eisenhower foundation contribution credit and the friends of cedar crest association contribution credit, extending the time period and expanding eligibility for the single city port authority credit, extending the time period for eligibility in the loan repayment program and income tax credit related to rural opportunity zones and defining rural opportunity zone on the basis of population.	1/26/2021	BP 1/26
SB 49	An act concerning income taxation; relating to credits; extending the time period and expanding eligibility for single city port authority credit.	1/26/2021	BPA 2/11

SB 50	Requiring marketplace facilitators to collect and remit sales, compensating use and transient guest taxes and prepaid wireless 911 fees, removing clickthrough nexus provisions, providing for addition and subtraction modifications for the treatment of global intangible low-taxed income, business interest, capital contributions, FDIC premiums and business meals, expanding the expense deduction for income taxpayers and calculating the deduction amount, providing the ability to elect to itemize for individuals, providing an exemption of unemployment compensation income attributable as a result of identity fraud, removing the line for reporting compensating use tax from individual tax returns, extending the dates when corporate tax returns are required to be filed, increasing the Kansas standard deduction and providing for an extension of the corporate net operating loss carryforward period.	2/3/2021	BPA 2/25
SB 70	Making exemption permanent for certain cash rebates on sales or leases of new motor vehicles and excluding discounts and coupons from the sales or selling price for sales tax purposes.	2/2/2021	BP 2/3
SB 71	Establishing income tax and privilege tax credits for contributions to the Eisenhower foundation.	2/23/2021	BP 2/24
SB 72	Requiring appraisal courses for county appraisers and members of the state board of tax appeals to be courses approved by the Kansas real estate appraisal board.	2/4/2021	BP 2/25
SB 76	Establishing the golden years homestead property tax freeze act to provide a refund for certain increases in residential property taxes.	3/11; SB76 was added to HB2239 ; renamed to S. Sub for HB2239	amended 3/24; renamed Golden Years Homestead Property Tax Freeze
SB 87	Discontinuing apportionment of countywide retailers' sales tax imposed for general purposes between the county and cities located therein.	2/11/2021	BPA 3/29
SB 98	An act concerning property taxation; relating to the state board of tax appeals; judicial review, burden of proof in district court; appointments, extending the time a board member may continue to serve after member's term expires.	2/24/2021	BPA 2/25
SB 119	Changing time to request full and complete opinion from the state board tax appeals, requiring the state board of tax appeals to serve orders and notices by electronic means if requested by the party, prohibiting valuation increases of certain property in appeals, establishing the burden of proof of judicial review in district court, extending the time a board member may continue to serve after such member's term expires, authorizing an appointment by the governor of a member pro tempore under certain conditions, requiring appraisal directives to require compliance with uniform standards of professional appraisal practice, providing for notice and opportunity to be heard prior to removal from county appraiser eligibility list and providing notification when person no longer holds office of county appraiser.	2/24/2021	BP 2/25
SB 147	Defining and providing a sales tax exemption for nonprofit integrated community care organizations and providing a sales tax exemption for friends of hospice of Jefferson county.	2/24/2021	BP 2/25

SB 149	Providing for reimbursement of property taxes from county government for business shutdown or capacity limitation caused by the county.	3/11/2021	amended 3/29 and 4/6; SB149 , as amended, inserted into HB2313 . Became S. Sub for S. Sub HB2313
SB 180	Providing a sales tax exemption for certain purchases by disabled veterans.	3/18/2021	
SB 226	Providing a sales tax exemption for area agencies on aging for certain purchases of tangible personal property and services.	3/22/2021	
SB 228	Allowing retailer to retain the state rate of sales and compensating use tax from movie ticket sales and concession sales.	3/25/2021	
SB 233	Increasing sales tax collection thresholds relating to time frames for filing returns and paying sales tax by certain retailers.	3/25/2021	amended 3/29
SB 234	Requiring same appraisal methodology for real and personal property residential mobile homes for property taxation purposes.	3/16/2021	
SB 263	Eliminating the reduction of child day care services assistance tax credit in subsequent years and limitations on eligible corporations and providing a credit for employer payments to organizations for child day care services access.	3/22/2021	BPA 3/25
SB 277	Authorizing continuation of the 20 mill statewide property tax levy for schools and the exemption of a portion of residential property from such levy.	3/18/2021	BPA 3/23; on 3/24 added SB98 and SB119 to SB277 . Then gutted HB2104 and added SB277 as amended; became S. Sub for HB2104
SB 282	Providing income tax credits for aerospace and aviation program graduates and their employers.	3/22/2021	
SB 286	An ACT concerning economic development; relating to the COVID-19 pandemic in Kansas; creating the COVID-19 governmental use claims fund; providing funds for impacted businesses; providing for income tax credits afor impacted businesses; providing for the reimbursement to certain property owners of property taxes resulting from a forced shutdown or capacity limitation; providing for a business loan forgiveness program.	3/22/2021	
SB 296	Adjusting the rate of sales and compensating use tax on food and food ingredients and implementing additional formulaic adjustments to tax rate.	3/23/2021	

HOUSE BILLS			
HB 2104	An Act concerning sales taxation; relating to exemptions; modifying the exemption for construction materials for educational institutions.	3/10/2021	BPA 3/24; contents of HB2104 were removed and inserted into SB277 , as amended. SB277 renamed S. Sub for HB2104
HB 2106	Extending the dates when corporate tax returns are required to be filed and providing conformity with the federal return due date for returns other than corporate returns, exempting compensation income attributable as a result of identity fraud, providing a subtraction modification for amounts received from retirement plans, exempting social security benefits and providing a temporary withholding option for certain teleworking employees.	3/16/2021	BPA 3/25; SB46 , as amended added to HB2106
HB 2143	Extending the date that the sales tax exemption for certain cash rebates on sales or leases of new motor vehicles for sales tax purposes would apply, increasing the sales tax collection thresholds for payment by retailers, modifying the exemption for construction materials for certain educational institutions, defining nonprofit integrated community care organizations and providing a sales tax exemption therefor and providing a sales tax exemption for friends of hospice of Jefferson county.	3/17/2021	BPA 3/30. Amended on both 3/25 and 3/29. Contents of SB233 was inserted into HB2143
HB 2237	Extending the eligible time period for the rural opportunity zone loan repayment program and income tax credit	3/16/2021	amended 3/22; BPA 3/23
HB 2239	An ACT concerning income taxation; relating to corporations; providing for an extension of the net operating loss carryforward.	3/22/2021	3/24 BPA; SB76 was added to HB2239 ; Renamed S. Sub for HB 2239 ; Renamed Golden Years Homestead Property Tax Freeze
HB 2313	Allowing Kansas national guard and reservist members who are in good standing to receive a property tax exemption for up to two motor vehicles.	3/17/2021 4/6/2021 4/7/2021 5/3/2021	BPA 5/3; SB149 , as amended, to be S. Sub for HB2313 on 4/6; amended on 4/7
HB 2315	Providing a tax credit for contributions to technical colleges.	3/23/2021	
HB 2316	Eliminating the prohibition of a surcharge when purchases are made with a credit or debit card.		

BP Bill Passed
BPA Bill Passed as Amended
BNP Bill Not Passed
NFA No Final Action
RR Re-Referred
MTR Motion to Reconsider

CONFIRMATION HEARINGS

Appointments:

Kansas Board of Tax Appeals:

Thomas P. Browne, Jr.,

Chief Hearing Officer, Board of Tax Appeals, term expired 1/15/2025 Reappointment
(Hearing and Action by committee 2/9/2021)

Virginia Powell, Member, State board of Tax Appeals, term expired 1/15/2024. New
appointment (Hearing on 2/18/2021; Action on 2/23/2021)

Robert (Robin)

Marx, Member, State Board of Tax Appeals, term expires 1/15/2024. New appointment
(Hearing on 2/23/2021; Action on 2/25/2021. Passed without recommendation.

Kristen Wheeler, Member, State board of Tax Appeals, term expires 1/15/2025. New
appointment (Hearing on 3/29/2021; Action on 3/30/2021) Passed without
recommendation.

BUDGET PRESENTATIONS

Department of Revenue

Presentation on 2/9/2021 and 2/10/2021; Recommendation 2/18/2021

Board of Tax Appeals

Presentation 2/10/2021 and 2/11/2021; Recommendation 2/18/2021