

March 12, 2014

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2754 by House Committee on Appropriations

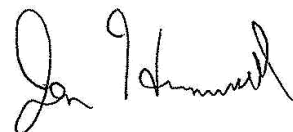
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2754 is respectfully submitted to your committee.

HB 2754 would prohibit the Court of Tax Appeals from charging fees to any municipality or political subdivision for applications or appeals filed with the Regular Division or Small Claims and Expedited Hearings Division of the Court.

Estimated State Fiscal Effect				
	FY 2014 SGF	FY 2014 All Funds	FY 2015 SGF	FY 2015 All Funds
Revenue	--	--	\$200,000	(\$200,000)
Expenditure	--	--	--	--
FTE Pos.	--	--	--	--

The Court of Tax Appeals estimates that HB 2754 would reduce revenues to the COTA Filing Fee Fund by \$200,000 annually beginning in FY 2015. The Court of Tax Appeals indicates that it would require \$200,000 from the State General Fund to offset the reduction in revenue in order to maintain the same level of service. Any fiscal effect associated with HB 2754 is not reflected in *The FY 2015 Governor's Budget Report*.

Sincerely,



Jon Hummell,
Interim Director of the Budget

cc: Jody Allen, COTA
Melissa Wangemann, KAC
Larry Baer, LKM