

**SENATE BILL No. 459**

By Committee on Assessment and Taxation

4-5

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

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

36 (b) Members shall be appointed to the commission not later than 60

1 days from the effective date of this act. The chairperson of the senate  
2 committee on assessment and taxation, or the chairperson's designee, and  
3 the chairperson of the house committee on taxation, or the chairperson's  
4 designee, shall serve as co-chairpersons of the commission.

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

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

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

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

22 (g) The commission shall:

23 (1) (A) Perform a comprehensive review and analysis of the property  
24 tax structure in this state; and

25 (B) make recommendations by January 1, 2021, for necessary  
26 changes to ensure that the tax structure is capable of meeting the long-term  
27 needs of the people in a fair and responsive manner; and

28 (2) (A) perform a comprehensive review of the sales tax structure in  
29 this state that includes a review of the fairness of sales tax exemptions; and

30 (B) make recommendations by January 1, 2023, for necessary  
31 changes to the sales tax structure to ensure fairness and uniformity among  
32 taxpayers.

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

37 (i) The commission shall report to the legislature on or before January  
38 1, 2023, any findings and recommendations concerning sales taxation as  
39 provided in subsection (g)(2), including any recommended legislation.

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