

**REVISED
TENTATIVE
AGENDA***

SPECIAL COMMITTEE ON ASSESSMENT AND TAXATION

December 7 – 8, 2017

**Thursday, December 7
Morning Session
Room 548-S—Statehouse**

- 10:00 a.m. Welcome and Committee Introductions
- 10:05 a.m. Overview of Charge from LCC
- Staff, Kansas Legislative Research Department (KLRD)
- 10:15 a.m. November Consensus Revenue Estimate
- Staff, KLRD
- 10:45 a.m. Latest State General Fund Profile
- Staff, KLRD
- 11:00 a.m. Implementation of New Income Tax Law Provisions
- Kathleen Smith, Kansas Department of Revenue (KDOR)
- 11:15 a.m. History of State Property Tax Limitations
- Staff, KLRD
- 11:45 a.m. Committee Discussion
- 12:00 p.m. Lunch

**Thursday, December 7
Afternoon Session
Room 548-S—Statehouse**

- 1:30 p.m. History of Kansas School District Property Taxes
- Staff, KLRD
- 2:00 p.m. Kansas Sales Tax History
- Staff, KLRD
- 2:30 p.m. Kansas Sales Tax Exemptions
- Amy Kramer, KDOR

* Any individual with a disability may request accommodation in order to participate in committee meetings. Requests for accommodation should be made at least two working days in advance of the meeting by contacting Legislative Administrative Services at (785) 296-2391 TTY: 711

- 3:00 p.m. Committee Discussion
- 3:15 p.m. Break
- 3:30 p.m. Explanation of Tax Lid
 - Staff, Office of Revisor of Statutes
- 3:45 p.m. Comments on Implementation of Tax Lid
 - Representative, Kansas League of Municipalities
 - Representative, Kansas Association of Counties
 - Other Conferees
- 4:30 p.m. Committee Discussion
Adjourn

Friday, December 8
Morning Session
Room 548-S—Statehouse

- 9:00 a.m. Legislative Post Audit - Kansas Tax Revenues: Reviewing How Other States Inventory and Evaluate Tax Credits and Exemptions
 - Staff, Legislative Division of Post Audit (LPA)
- 9:45 a.m. Legislative Post Audit - Agricultural Land Valuation: Evaluating the Potential Impact of Changing How Agricultural Land is Valued in the State
 - Staff, LPA
- 10:30 a.m. Individual Income Tax Simplification Proposal
 - John Lee, Tax Simple Center
- 11:00 a.m. Overview of Quill Decision
 - Staff, Office of Revisor of Statutes
- 11:15 a.m. Latest Information on Remote Sales Tax Collection Efforts by States
 - Mark Beshears, KDOR
- 11:30 a.m. Committee Discussion
- 11:45 a.m. Final Decisions on Potential Bill Introductions and Instructions to Staff on Committee Report
- 12:00 p.m. Lunch

Friday, December 8
Afternoon Session
Room 548-S—Statehouse

- 1:30 p.m. Committee Discussion and Final Decisions (If Necessary)
Adjourn