

January 21, 2020

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 262 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 262 is respectfully submitted to your committee.

Under current law, any aggrieved party may request a full and complete opinion from the Board of Tax Appeals within 14 days after receiving the Board's decision. SB 262 would clarify the time for requesting full and complete opinion would be 14 days after service of the Board's decision.

The Board of Tax Appeals indicates SB 262 would not have a fiscal effect on its operations.

Sincerely,



Larry L. Campbell
Director of the Budget

cc: Jody Allen, Tax Appeals