

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 262

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 262, as amended, would change the time in which aggrieved parties may request a full and complete opinion from the State Board of Tax Appeals (BOTA) from 14 days following the receipt of a summary decision from BOTA to 21 days following service of a summary decision from BOTA. Service would be defined according to the Kansas Administrative Procedures Act (KAPA).

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley.

In the Senate Committee hearing, a representative of the Kansas Policy Institute testified in support of the bill, stating the bill would provide clarity to the time required to request a full opinion of BOTA. No neutral or opponent testimony was provided.

The Senate Committee amended the bill to clarify service would be defined according to KAPA and to change the number of days to request a full and complete opinion from 14 to 21.

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, BOTA states the bill would have no fiscal effect.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>