

Journal of the Senate

FIFTH DAY

SENATE CHAMBER, TOPEKA, KANSAS
Friday, January 14, 2022, 9:00 a.m.

The Senate was called to order pro forma by Vice President Wilborn.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were introduced and read by title:

SB 345, AN ACT concerning animals; relating to transporting animals into the state; authorizing the animal health commissioner to assess a civil penalty for violations relating thereto; amending K.S.A. 47-607c and repealing the existing section, by Committee on Agriculture and Natural Resources.

SB 346, AN ACT concerning agriculture; relating to milk and dairy products; allowing on-farm retail sale of milk and milk products; extending certain milk and dairy license fees; authorizing the secretary of agriculture to declare an imminent health hazard; authorizing civil penalties for certain dairy law violations; amending K.S.A. 65-771, 65-778, 65-781, 65-786 and 65-788 and repealing the existing sections, by Committee on Agriculture and Natural Resources.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to Committees as indicated:

Assessment and Taxation: **SB 339**, **SB 342**.

Education: **SB 340**, **SB 341**.

Financial Institutions and Insurance: **SB 334**, **SB 335**, **SB 336**, **SB 337**.

Judiciary: **SB 344**.

Local Government: **SB 338**.

Public Health and Welfare: **SB 343**, **SR 1724**.

COMMUNICATIONS FROM STATE OFFICERS

The following reports were submitted to the Senate and are on file with the Secretary of the Senate:

Kansas State Department of Education Information Relating to School Safety and Security (January 12, 2022)

Kansas State Department of Education Annual Emergency Safety Intervention Reports (January 12, 2022)

Kansas State Department of Education Capital Improvement State Aid (USD Bond Elections) (January 13, 2022)

Kansas State Department of Education Performance and Finance Accountability Reports (January 13, 2022)

REPORTS OF STANDING COMMITTEES

The Committee on **Assessment and Taxation** recommends **SB 318** be amended on page 2, following line 1, by inserting:

"Sec. 2. K.S.A. 79-1613 is hereby amended to read as follows: 79-1613. (a) As used in this section:

(1) "Destroyed or substantially destroyed" means damage of any origin sustained by a homestead or building or improvement as the direct result of: (A) An earthquake, flood, tornado, fire or storm; or (B) an event or occurrence ~~which that~~ the governor of the state of Kansas has declared a disaster, whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

(2) "Homestead" means the dwelling, or any part thereof, whether owned or rented, ~~which that~~ is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

~~(3) "Public or private buyout" means any buyout from a local, state or federal governmental entity or any non-governmental entity, including, but not limited to, an individual, foundation, trust, association, corporation, limited liability company or partnership.~~

(b) The owner of any building or improvement listed and assessed for property taxation purposes as real property or any homestead listed and assessed for property taxation purposes ~~which that~~ was destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, storm, or other event or occurrence ~~which that~~ the governor of the state of Kansas has declared a disaster may make application to the board of county commissioners of the county in which such property is located for the abatement of property taxes levied upon such homestead or building or improvement or for a credit against property taxes payable by such owner, as permitted by this section.

(1) If such homestead or building or improvement has been so destroyed or substantially destroyed after January 1 of a particular year but prior to August 15 of such year, the owner of such homestead or building or improvement may make application to such board of county commissioners for the abatement of property taxes levied upon such homestead or building or improvement, or if such property taxes have been paid or partially paid, may make application for the granting of a credit against property taxes payable by such owner during any or all of the next succeeding three taxable years.

(2) If such homestead or building or improvement has been so destroyed or substantially destroyed on or after August 15 of a particular year but prior to January 1 of the next succeeding year, the owner of such homestead or building or improvement may make application to such board of county commissioners for the granting of a credit against property taxes payable by such owner during any or all of the next succeeding three taxable years.

(c) An application for relief as permitted by subsection (b) may be made for abatement of property taxes assessed but not yet paid, or for a grant of a credit for assessed property taxes paid or for both, as the case may be, and may be made on or

before December 20 of the year next succeeding the year for which such taxes have been assessed.

(d) Upon receipt of any such application, subject to budgetary restraints of the county or taxing subdivision arising from the event or occurrence declared a disaster by the governor, the board of county commissioners shall inquire into and make findings regarding, among other things, whether the property is a homestead, as defined in subsection (a), whether the property is a building or improvement, whether the homestead or the building or improvement was destroyed or substantially destroyed, as defined in subsection (a) and the assessed valuation thereof. If it is determined that an owner of such homestead or building or improvement is entitled to an abatement of all or any portion of the property taxes levied against such homestead or building or improvement or is entitled to a credit against property taxes payable by such owner in any or all of the next succeeding three years, the board may issue an order so providing.

(e) The county clerk and county treasurer shall in each case of abatement or credit correct their records in accordance therewith and the county clerk shall notify the governing body of any taxing district affected thereby.

(f) The provisions of this section shall be applicable to all taxable years commencing after December 31, ~~2014~~ 2018, ~~and all taxable years thereafter.~~

(g) Notwithstanding any provision of subsection (c) to the contrary, an application for relief as permitted by subsection (b) may be made for abatement of property taxes assessed but not yet paid, or for a grant of a credit for assessed property taxes paid, or for both, as the case may be, and may be made on or before December 20, 2022, for taxable years 2019 and 2020.;

Also on page 2, in line 2, after "K.S.A." by inserting "79-1613 and"; also in line 2, by striking "is" and inserting "are";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, after "concerning" by inserting "taxation; relating to"; also in line 1, by striking all after the semicolon; in line 2, by striking "exemptions;"; also in line 2, by striking "an" and inserting "a sales tax"; in line 3, after the semicolon by inserting "relating to property tax; providing for abatement or credit of property tax for buildings and improvements destroyed or substantially destroyed by natural disaster;"; in line 4, after "K.S.A." by inserting "79-1613 and"; also in line 4, by striking "section" and inserting "sections"; and the bill be passed as amended.

REPORT ON ENROLLED BILLS

SR 1723 reported correctly enrolled, properly signed and presented to the Secretary of the Senate on January 14, 2022.

TRIBUTES

The **Committee on Organization, Calendar, and Rules** authorizes the following tributes for the week of January 10 through January 14, 2022:

Senator Dietrich: congratulating Brenda Mills on her retirement as CEO of the Family Service and Guidance Center; and

Senator Pittman: honoring Bobbie L. Flucas and Sharon Anderson for establishing the Annual Celebration of Dr. Martin Luther King Day in Leavenworth.

JANUARY 14, 2022

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On motion of Senator Dietrich, the senate adjourned pro forma until 2:30 p.m. January 18, 2022.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

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