

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 273

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 273, as amended, would allow any party to appear at proceedings before the State Board of Tax Appeals (BOTA) by video communication if a taxpayer elects for the proceeding to be scheduled to accommodate audio or video participation.

Background

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

In the Senate Committee hearing, written-only proponent testimony was provided by the Kansas Agribusiness Retailers Association, the Kansas Association of Realtors, the Kansas Grain and Feed Association, and Renew Kansas Biofuels Association.

Representatives of the Kansas Association of Counties and the Kansas County Appraisers Association provided opponent testimony, stating the format of BOTA evidentiary hearings does not lend itself to remote participation and the provisions should be available to both taxpayers and counties. No neutral testimony was provided.

The Senate Committee amended the bill to provide for any party to appear by video electronic communication if the

*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>

taxpayer elects for the proceeding to be scheduled to accommodate audio or video participation.

According to the fiscal note prepared by the Division of the Budget on the bill as introduced, BOTA estimates the bill would require additional expenditures of \$132,446 from the State General Fund (SGF) and an additional 1.0 FTE position in FY 2021, with continuing funding of \$72,000 from the SGF for each future year. A revised fiscal note for the amended bill was not immediately available. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2021 Governor's Budget Report*.