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MEMORANDUM

To: House Committee on Judiciary
From: Office of Revisor of Statutes
Date: January 21, 2021
Subject: Bill Brief on HB 2050

HB 2050 removes the requirement to submit certain documents to the legislative division of post audit.

Section 1 amends K.S.A. 22-4514a. Current law provides that a nonprofit corporation organized for the purpose of providing legal services to indigent inmates is required to submit an audited statement of actual expenditures incurred to the post auditor and the director of the budget. This bill would remove the requirement to submit that statement to the post auditor.

Section 2 amends K.S.A. 75-3728c. Current law provides that 30 days after the director of accounts and reports authorizes a write-off of any accounts receivable to taxes receivable, the director shall certify the receivables written off to the post auditor. This bill would remove that requirement.

Section 3 amends K.S.A. 76-721. Current law provides that if the board of regents or a state educational institution enters into a contract related to the operation or functions of the board or institution with a corporation whose operations are substantially controlled by the board or an institution, the contract shall provide that the books and records of the corporation shall be provided to the post auditor. This bill would remove that requirement.

Section 4 amends K.S.A. 79-3233b. Current law provides that the secretary of revenue create an annual report on abatements that reduce final tax liability for a taxpayer by \$5,000 that identifies the taxpayer, summarizes the reasons for abatement and states the amount abated. Current law also requires that report be submitted to the legislative division of post audit, and this bill would remove that submission requirement.