

## SENATE BILL No. 535

By Committee on Ways and Means

2-18

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9 AN ACT concerning the state board of tax appeals; relating to filing fees  
10 for certain appeals; relating to certain exemptions thereof; amending  
11 K.S.A. 2003 Supp. 74-2438a and repealing the existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2003 Supp. 74-2438a is hereby amended to read  
15 as follows: 74-2438a. (a) The executive director of the state board of tax  
16 appeals shall charge and collect a filing fee, established by rules and reg-  
17 ulations adopted by the state board of tax appeals, for any appeal in any  
18 proceeding under the tax protest, tax grievance or tax exemption statutes  
19 or in any other original proceeding for such board to recover all or part  
20 of the costs of processing such actions incurred by the state board of tax  
21 appeals. ~~No filing fee shall be imposed on applications by taxpayers for~~  
22 ~~refunds of protested taxes under the provisions of K.S.A. 79-2005, and~~  
23 ~~amendments thereto, or for appeals from decisions rendered pursuant to~~  
24 ~~K.S.A. 79-1448, and amendments thereto, with regard to single family~~  
25 ~~residential property. Not for profit organizations shall not be charged a~~  
26 ~~filing fee exceeding \$10 for any appeal if the valuation of the property~~  
27 ~~that is the subject of the controversy does not exceed \$100,000.~~

28 (b) There is hereby created in the state treasury the BOTA filing fee  
29 fund.

30 (c) The executive director of the board of tax appeals shall remit to  
31 the state treasurer at least monthly all tax appeal filing fees received by  
32 the state board of tax appeals. Upon receipt of any such remittance, the  
33 state treasurer shall deposit the amount in the state treasury to the credit  
34 of the BOTA filing fee fund.

35 (d) All expenditures from the BOTA filing fee fund shall be made in  
36 accordance with appropriation acts upon warrants of the director of ac-  
37 counts and reports issued pursuant to vouchers approved by the executive  
38 director of the state board of tax appeals or a person or persons designated  
39 by such executive director.

40 Sec. 2. K.S.A. 2003 Supp. 74-2438a is hereby repealed.

41 Sec. 3. This act shall take effect and be in force from and after its  
42 publication in the statute book.