

SESSION OF 2005

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2031

As Recommended by House Committee on
Taxation

Brief*

HB 2031 would remove a requirement that the Legislative Division of Post Audit initiate audit steps to assure tax abatements authorized by the Kansas Department of Revenue were made in accordance with law. The accompanying audit reporting requirement would also be eliminated.

Background

According to testimony provided by a Legislative Post Audit official, this requirement was added in 1999. The official further testified that Legislative Post Audit does not have the authority to initiate audits on its own without the approval of the Legislative Post Audit Committee. Although the Post Audit Committee could authorize the audits contemplated in this requirement, Post Audit Committee members indicated at a December 2004 meeting they did not believe such audits would be an effective ongoing use of the Legislature's limited audit resources. Further, the official stated, no legislative interest has been expressed about these audits.

No fiscal note was available at the time this bill was heard by the Committee.

*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>