

SESSION OF 2005

**SUPPLEMENTAL NOTE ON  
SENATE SUBSTITUTE FOR HOUSE BILL NO. 2480**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

Senate Sub. for HB 2480 would amend KSA 2004 Supp. 79-331 to authorize oil and gas royalty interest owners to receive property tax refunds when the valuation is reduced after their taxes have been paid pursuant to the property tax payment under protest, tax equalization, or tax grievance processes.

**Background**

The original HB 2480 was an appropriations bill.

The Senate Committee struck the original provisions and inserted the proposed amendment to KSA 2004 Supp. 79-331. The property tax refund provision was adopted at the request of Senator Lee and was supported by the Property Valuation Division.

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\*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>