

SESSION OF 2006

SUPPLEMENTAL NOTE ON SENATE BILL NO. 423

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 423 would permit district courts to award attorneys' fees and costs to a taxpayer in cases when the county appeals a decision of the State Board of Tax Appeals (SBOTA) and the taxpayer prevails.

Background

Proponents of the bill included Senator Pete Brungardt, a representative of the Kansas Building Industry Association, and a private citizen. The Osage County Counselor testified in opposition.

The fiscal note on the original bill indicated passage of the bill would have no measurable fiscal effect on the state budget, but it would have an effect on counties when they would be required to pay legal fees and costs after an adverse district court decision.

*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>