

## HOUSE BILL No. 2754

By Committee on Taxation

3-10

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1 AN ACT concerning the state court of tax appeals; relating to filing fees;  
2 municipalities and political subdivisions of the state; amending K.S.A.  
3 2013 Supp. 74-2438a and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2013 Supp. 74-2438a is hereby amended to read as  
7 follows: 74-2438a. (a) The executive director of the state court of tax  
8 appeals shall charge and collect a filing fee, established by rules and  
9 regulations adopted by the state court of tax appeals, for any appeal in any  
10 proceeding under the tax protest, tax grievance or tax exemption statutes  
11 or in any other original proceeding for such court to recover all or part of  
12 the costs of processing such actions incurred by the state court of tax  
13 appeals. With regard to single-family residential property, the filing fee  
14 charged for applications by taxpayers for refunds of protested taxes under  
15 the provisions of K.S.A. 79-2005, and amendments thereto, and appeals  
16 from decisions rendered pursuant to K.S.A. 79-1448, and amendments  
17 thereto, shall not exceed \$35; Provided, however, that no filing fee shall be  
18 imposed on any such application or appeal of residential property filed  
19 with the small claims and expedited hearings division. Not-for-profit  
20 organizations shall not be charged a filing fee exceeding \$10 for any  
21 appeal if the valuation of the property that is the subject of the controversy  
22 does not exceed \$100,000. *No filing fees shall be charged to any*  
23 *municipality or political subdivision of the state for any application or*  
24 *appeal filed with the regular division of the court or the small claims and*  
25 *expedited hearings division.*

26 (b) The BOTA filing fee fund is hereby renamed the COTA filing fee  
27 fund.

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

33 (d) All expenditures from the COTA filing fee fund shall be made in  
34 accordance with appropriation acts upon warrants of the director of  
35 accounts and reports issued pursuant to vouchers approved by the  
36 executive director of the state court of tax appeals or a person or persons

1 designated by such executive director.

2 Sec. 2. K.S.A. 2013 Supp. 74-2438a is hereby repealed.

3 Sec. 3. This act shall take effect and be in force from and after its

4 publication in the statute book.