

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **SB 13**, as amended by Senate Committee, be amended on page 1, in line 21, after "(1)" by inserting "At least 10 days in advance of the public hearing,"; in line 22, after "rate" by inserting "by publishing notice: (A)"; in line 23, by striking all after "website"; in line 24, by striking all before the period and inserting "; and

(B) in a weekly or daily newspaper of the county having a general circulation therein"; in line 30, before the first "The" by inserting "For all tax years commencing after December 31, 2021,";

On page 2, in line 6, by striking "postage" and inserting "mailing needed"; in line 7, by striking "equally" and inserting "proportionally"; in line 8, after "subdivisions" by inserting "based on the total property tax levied by each jurisdiction"; in line 42, by striking "on or before" and inserting "not sooner than August 10 and not later than";

On page 3, in line 23, after "districts" by inserting "or municipal universities"; in line 25, after "district" by inserting "and municipal university"; in line 28, after "district" by inserting "and municipal university"; in line 30, after "districts" by inserting "or municipal universities"; in line 38, by striking all after "means"; in line 39, by striking all before the period and inserting "any of the following that levy an ad valorem tax on property:

(A) A city;

(B) a county; or

(C) any other political subdivision of the state, if such other political subdivision receives

\$100,000 or more in revenue from property taxes in the current year";

On page 8, following line 29, by inserting:

"Sec. 6. K.S.A. 79-2929 is hereby amended to read as follows: 79-2929. Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. Such form shall also include the revenue neutral rate as provided in section 1, and amendments thereto. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.";

Also on page 8, in line 30, after "79-2024" by striking "and" and inserting ", 79-2925b,"; also in line 30, after "79-2925c" by inserting "and 79-2929";

And by renumbering sections accordingly;

On page 1, in the title, in line 7, after the semicolon by inserting "requiring the director of accounts and reports to include revenue neutral rate on regular budget form; eliminating certain requirements for budget approval for select taxing subdivisions;"; in line 8, by striking the first "and" and inserting a comma; also in line 8, after "79-2925c" by inserting "and 79-2929"; also in

line 8, after "sections" by inserting "; also repealing K.S.A. 79-2925b"; and the bill be passed as amended.

\_\_\_\_\_Chairperson