

SESSION OF 2022

SUPPLEMENTAL NOTE ON SENATE BILL NO. 514

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 514, as amended, would require, beginning in tax year 2023, the individual income tax return form to contain a checkoff enabling taxpayers to make donations to Kansas state-owned historic sites in a specific amount (e.g., \$1, 5, 10, or another amount).

The bill would require the Department of Revenue (Department) to assigned a historic site number to each state-owned historic site to enable taxpayers to select the site to receive the donation.

The bill would create the Kansas Historic Site Fund, which would be administered by the Department. The proceeds of any donation would be deposited in the Kansas Historic Site Fund. The Department would be required to distribute the moneys in the fund to the historic site of the taxpayer's choice to be used for the operation, maintenance, and preservation of the site.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

*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>

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by representatives of the Lecompton Historical Society, the Mine Creek Battlefield Foundation, and two private citizens, generally stating the donations would allow for improvements to state historic sites and improved travel and tourism marketing. Written-only proponent testimony was provided by Senator Francisco.

No other testimony was offered.

The Senate Committee amended the bill to authorize the Department of Revenue to administer the Kansas Historic Site Fund and distribute the donations to the sites specified by taxpayers.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue estimates the bill would have no effect on state receipts. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2023 Governor's Budget Report*.

Taxation; income tax; checkoff; state historic sites