

House Budget Committee Report

Agency: Kansas Department of Revenue

Bill No. 2274

Bill Sec. 17

Analyst: Caine

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Budget Page No. 98

Expenditure Summary	Agency Estimate FY 2023	Governor Recommendation FY 2023	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 15,412,798	\$ 15,412,798	\$ 0
Federal Funds	80,000	80,000	0
Other Funds	98,552,006	98,552,006	0
<i>Subtotal</i>	<u>\$ 114,044,804</u>	<u>\$ 114,044,804</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u>\$ 114,044,804</u>	<u>\$ 114,044,804</u>	<u>\$ 0</u>
 FTE positions	 1,057.2	 1,057.2	 0.0

Agency Estimate

The **agency** requests a revised estimate of \$114.0 million, including \$15.4 million SGF, in expenditures and 1,057.2 FTE positions in FY 2023. The revised estimate is an all funds increase of \$3.2 million, or 2.9 percent, above the FY 2023 approved amount. The increase is primarily attributable to an increase in state aid to local governments (\$2.6 million), including an increase in the transfer from the Special County Mineral Production Tax Fund (\$2.2 million).

Governor's Recommendation

The **Governor** concurs with the agency's FY 2023 revised estimate.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. Review vacant FTE positions and identify their funded status prior to finalizing the budget in FY 2023.

House Committee Recommendation

The **Committee** concurs with the Budget Committee's recommendation with the following adjustment:

1. Delete 8.0 FTE positions within the Division of Taxation related to the reduction of sales tax on food in FY 2023.
2. Pay \$7,087 from the Motor Fuel Tax Refund Fund for taxes paid on fuel for school buses and off-highway uses including farming in FY 2023.

House Committee of the Whole Recommendation (H Sub. for SB 42)

The **Committee of the Whole** concurs with the Committee's recommendation in FY 2023.

Senate Subcommittee Report

Agency: Kansas Department of Revenue **Bill No.** SB 153 **Bill Sec.** 17

Analyst: Caine **Analysis Pg. No.** Vol. 1, p. 447 **Budget Page No.** 98

Expenditure Summary	Agency Estimate FY 2023	Governor Recommendation FY 2023	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 15,412,798	\$ 15,412,798	\$ (305,585)
Federal Funds	80,000	80,000	0
Other Funds	98,552,006	98,552,006	(800,000)
<i>Subtotal</i>	<u>\$ 114,044,804</u>	<u>\$ 114,044,804</u>	<u>\$ (1,105,585)</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u><u>\$ 114,044,804</u></u>	<u><u>\$ 114,044,804</u></u>	<u><u>\$ (1,105,585)</u></u>
 FTE positions	 1,057.2	 1,057.2	 (35.0)

Agency Estimate

The **agency** requests a revised estimate of \$114.0 million, including \$15.4 million SGF, in expenditures and 1,057.2 FTE positions in FY 2023. The revised estimate is an all funds

increase of \$3.2 million, or 2.9 percent, above the FY 2023 approved amount. The increase is primarily attributable to an increase in state aid to local governments (\$2.6 million), which includes an increase in the transfer from the Special County Mineral Production Tax Fund (\$2.2 million).

Governor's Recommendation

The **Governor** concurs with the agency's FY 2023 revised estimate.

Senate Committee on Assessment and Taxation Recommendation

The **Committee** concurs with the Governor's recommendation with the following notation:

1. Delete \$1.1 million, including \$305,585 SGF, and 35.0 FTE positions (18.0 unfunded and 17.0 funded) in FY 2023.

Senate Committee Recommendation

The **Committee** concurs with the Governor's recommendation with the following notation:

1. Add \$1.1 million, including \$305,585 SGF, and 35.0 FTE positions (18.0 unfunded and 17.0 funded) in FY 2023.
2. Review the agency's vacant positions for FY 2023 at Omnibus.

Senate Committee of the Whole Recommendation (Sub. for SB 155)

The **Committee of the Whole** concurs with the Committee's recommendation in FY 2023.

Conference Committee Action (HB 2184)

The **Conference Committee** concurs with the Governor's recommendation with the following adjustments:

1. Pay \$7,087 from the Motor Fuel Tax Refund Fund for taxes paid on fuel for school buses and off-highway uses including farming in FY 2023.
2. Delete \$49.4 million, all from federal ARPA funds, from business closure rebates in FY 2023.
3. Delete 8.0 FTE positions in FY 2023.

Governor's Veto (HB 2184)

1. Veto No. 1, Item 7, and do not delete \$49.4 million, all from federal ARPA funds, from business closure rebates in FY 2023.

Omnibus Action (SB 25)

1. Add \$2.0 million SGF for the Gage Park Improvement Authority Sales Tax Fund in FY 2023.

	Governor's Recommendation FY 2023	Legislative Action Mega Bill	Legislative Approved FY 2023	Legislative Action Omnibus Bill	Final Legislative Approved FY 2023
All Funds					
State Operations	\$ 107,939,094	\$ 0	\$ 107,939,094	\$ 0	\$ 107,939,094
Aid to Local Units	6,105,710	0	6,105,710	2,000,000	8,105,710
Other Assistance	0	0	0	0	0
<i>Subtotal - Operations</i>	<u>\$ 114,044,804</u>	<u>\$ 0</u>	<u>\$ 114,044,804</u>	<u>\$ 2,000,000</u>	<u>\$ 116,044,804</u>
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 114,044,804</u>	<u>\$ 0</u>	<u>\$ 114,044,804</u>	<u>\$ 2,000,000</u>	<u>\$ 116,044,804</u>

State General Fund

State Operations	\$ 15,412,798	\$ 0	\$ 15,412,798	\$ 0	\$ 15,412,798
Aid to Local Units	0	0	0	2,000,000	2,000,000
Other Assistance	0	0	0	0	0
<i>Subtotal - Operating</i>	<u>\$ 15,412,798</u>	<u>\$ 0</u>	<u>\$ 15,412,798</u>	<u>\$ 2,000,000</u>	<u>\$ 17,412,798</u>
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 15,412,798</u>	<u>\$ 0</u>	<u>\$ 15,412,798</u>	<u>\$ 2,000,000</u>	<u>\$ 17,412,798</u>

FTE Positions	1,057.2	0.0	1,057.2	0.0	1,057.2
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