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**MEMORANDUM**

To: House Committee on Taxation  
From: Scott Wells, Senior Assistant Revisor  
Date: February 19, 2018  
Subject: House Bill 257

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Executive Summary

House Bill No. 2572 requires specific economic development information to be collected and disclosed to the public on the KanView website. Confidentiality statutes governing the release of information from income tax returns are amended to allow the secretary of revenue to disclose certain, specified tax information with the secretary of administration for inclusion on the KanView website.

Currently, the secretary of administration is charged with developing and operating the KanView website. Decisions relating to content are made by the secretary after consulting with, and seeking the advice of, the public finance transparency board. House Bill No. 2572 would abolish the public finance transparency board and replace it with a joint committee consisting of 5 members of the Kansas Senate and 5 members of the Kansas House of Representatives. The joint committee would be required to meet twice each year at the call of the chairperson and would serve in an advisory role on the content, format, and reports published on the KanView website.

Section Contents

- Section 1 requires the Board of Tax Appeals to compile an annual report and submit it to the secretary of administration which includes specific information from property exempted from property tax by cities and counties under the provisions of Article 11, Section 13 of the Kansas Constitution.
- Section 2 allows the Secretary of Commerce to publicly disclose, subject to pre-existing confidentiality agreements, certain information concerning STAR bonds and requires the secretary to report such information to the Secretary of Administration. Cities, counties and developers are required to provide the Secretary of Commerce information to fulfill the requirements of this section as a precondition for approval of a project.
- Section 3 establishes the joint committee on taxpayer transparency.
- Section 4 directs the joint committee on taxpayer transparency to advise and consult with the Secretary of Administration on matters concerning content, format and reports to be included on the KanView website.

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- Section 5 requires the State Board of Tax Appeals to provide the Secretary of Administration a copy of a report generated by cities and counties who issue revenue bonds.
- Section 6 requires the KanView website to display specified data from a variety of different economic incentive programs. The economic incentive data is required to be published on the front page, or via a conspicuous link on the front page, and should be searchable by year, county and incentive type. Additionally, certain descriptive information about each program or incentive is also required to be displayed. Specific information from the following programs or incentives would be displayed:
  - HPIP income tax credits;
  - Angel investor income tax credits;
  - Rural opportunity zone income tax credits;
  - Research and development income tax credits;
  - Historic preservation income tax credits;
  - Payments from the job creation fund;
  - STAR bonds;
  - PEAK benefits;
  - IRB property exempt from tax<sup>1</sup>; and
  - EDX property exempt from tax<sup>2</sup>;
- Sections 7 and 8 allow the Secretary of Revenue to disclose specific information from tax returns with the Secretary of Administration that is required to be disclosed on the KanView website.
- Section 9 requires a taxpayer claiming the rural opportunity zone income tax credit to disclose their occupation on their income tax return for the purpose of including such information on the KanView website.

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<sup>1</sup> Property purchased, acquired, constructed, reconstructed, equipped, furnished, repaired, enlarged or remodeled with proceeds from revenue bonds and exempt from property tax under K.S.A. 79-201a *Second*.

<sup>2</sup> Property exempt from tax by cities and counties pursuant to Article 11, Section 13 of the Kansas Constitution.