

**STATE OF KANSAS  
HOUSE OF REPRESENTATIVES**

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**Bill Rhiley  
80<sup>th</sup> House District**

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Thank you for the opportunity to come before you for a hearing on HB 2116 concerning the attendance of tax appeal hearings by the use of audio or video electronic communication.

We understand that the **Board of Tax Appeals** is a Board within the executive branch of **state** government established on July 1, 2014, and is the highest administrative tribunal for matters involving **state** and local **taxation**. Previous to Senate Bill 231, this authority was the Kansas Court of Tax Appeals. They are to hear cases involving ad valorem (property), income, sales, compensating use (related to sales tax), and inheritance taxes. The Board is an independent tax tribunal so it is not directly affiliated with the Kansas Department of Revenue and should be a neutral decision-making body. The Board's mission is to resolve disputes between taxpayers and taxing authority to help main public confidence in the system.

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I have sent an email to each of your state emails a copy of the January 2019 BOTA Monthly report. The report shows their caseload from February 2018 to January 2019 at 4,786 cases. This averages about 399 cases per month.

Your constituents are driving from as far away from a Morton County in southwest Kansas to Topeka to address their tax grievances. Several of your committee members also live several miles and hours drive from the Capital. Typically, this entails being away from their business, farms, and families for several hour drives to Topeka, an overnight motel expense, and then a drive back home.

Committee members, the technology with internet access is available now for us to us direct video conferencing from individuals to business. It is time that we make it available to our citizens the ability to access Topeka with a remote computer, cell phone or video device.

It has become the norm for video conferencing in business, healthcare, education and in courtrooms. This technology isn't just for ease of use. Courts and Boards like the BOTA are already dealing with the burden of heavy backlogs of cases. Anything that can be used to speed things up is a positive for the system. The system can be also used to gain access to additional information that might be needed during a hearing by bringing in another party or parties that would be unavailable to attend because of conflicts. This will make hearings more efficient for the Board and will allow citizens to get on with their lives faster and in a timelier manner.

Video conferencing can save money for your constituents of mileage, motel expenses, and meals but also increase their safety by having fewer chances of accidents and break downs on the road.

Do I have all the technology answers to your questions on what is the best video monitors to use, or the best "USER-FRIENDLY "application to put on your cell phone to video conference? No. But we do have people with years of experience in the field that know those options. We just need to get out of the way and let the communication begin.

I would ask the committee to consider working this bill HB 2116 and sending it to the floor for further action.

Thank you, Representative Bill Rhiley, 80<sup>th</sup> District