

# House Budget Committee Report

**Agency:** Kansas Department of Revenue      **Bill No.** HB 2592

**Bill Sec.** 27

**Analyst:** Dear                      **Analysis Pg. No.** Vol. 1, p. 415

**Budget Page No.** 98

Expenditure Summary	Agency Estimate FY 2022	Governor Recommendation FY 2022	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 14,800,068	\$ 15,087,599	\$ (287,531)
Federal Funds	77,000	77,000	0
Other Funds	92,684,317	92,684,317	0
<i>Subtotal</i>	\$ 107,561,385	\$ 107,848,916	\$ (287,531)
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 107,561,385</b>	<b>\$ 107,848,916</b>	<b>\$ (287,531)</b>
FTE positions	1,049.2	1,049.2	0.0

### Agency Estimate

The **agency's** revised estimate totals \$107.6 million, including \$14.8 million SGF, for FY 2022. The request is an all funds decrease of \$115,569, or 0.1 percent, including an SGF decrease of \$26,011, or 0.2 percent, below the FY 2022 approved budget. The agency added \$2.7 million in salaries and wages expenditures by reducing the shrinkage rate. The shrinkage rate reduction was partially offset by the deletion of funding associated with vacant positions. The agency also reduced the transfer to the Special County Mineral Production Tax Fund (\$968,450).

### Governor's Recommendation

The **Governor** recommends \$107.8 million, including \$15.1 million SGF, for FY 2022. The recommendation is an increase of \$287,531, or 0.3 percent, all SGF, above the FY 2022 agency revised estimate. The increase is attributable to administrative expenditures related to the Governor's plan to eliminate the food sales tax.

### House Budget Committee

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

1. Delete \$287,531 SGF for administrative costs to eliminate the food sales tax in FY 2022 and review the status of the policy at Omnibus.

**House Committee Recommendation**

The **House Committee** concurs with the Budget Committee recommendation in FY 2022.

**House Committee of the Whole Recommendation**

The **Committee** concurs with the House Appropriations Committee recommendation for FY 2022.

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**Senate Subcommittee Report**

**Agency:** Kansas Department of Revenue      **Bill No.** SB 444      **Bill Sec.** 27

**Analyst:** Dear      **Analysis Pg. No.** Vol. 1, p. 415      **Budget Page No.** 98

<u>Expenditure Summary</u>	<u>Agency Estimate FY 2022</u>	<u>Governor Recommendation FY 2022</u>	<u>Senate Committee Adjustments</u>
Operating Expenditures:			
State General Fund	\$ 14,800,068	\$ 15,087,599	\$ (287,531)
Federal Funds	77,000	77,000	0
Other Funds	92,684,317	92,684,317	0
<i>Subtotal</i>	<u>\$ 107,561,385</u>	<u>\$ 107,848,916</u>	<u>\$ (287,531)</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>
<b>TOTAL</b>	<u><b>\$ 107,561,385</b></u>	<u><b>\$ 107,848,916</b></u>	<u><b>\$ (287,531)</b></u>

FTE positions	1,049.2	1,049.2	0.0
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**Agency Estimate**

The **agency's** revised estimate totals \$107.6 million, including \$14.8 million SGF, for FY 2022. The request is an all funds decrease of \$115,569, or 0.1 percent, including an SGF decrease of \$26,011, or 0.2 percent, below the FY 2022 approved budget. The agency added \$2.7 million in salaries and wages expenditures by reducing the shrinkage rate. The shrinkage rate reduction was partially offset by the deletion of funding associated with vacant positions. The agency also reduced the transfer for the Special County Mineral Production Tax Fund (\$968,450).

### **Governor's Recommendation**

The **Governor** recommends \$107.8 million, including \$15.1 million SGF, for FY 2022. The recommendation is an increase of \$287,531, or 0.3 percent, all SGF, above the FY 2022 agency revised estimate. The increase is attributable to administrative expenditures related to the Governor's plan to eliminate the food sales tax.

### **Senate Committee on Assessment and Taxation**

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

1. Delete \$287,531 SGF for administrative costs to eliminate the food sales tax in FY 2022.

### **Senate Committee on Ways and Means Recommendation**

The **Senate Committee on Ways and Means** concurs with the Senate Committee recommendation in FY 2022.

### **Senate Committee of the Whole**

The **Senate Committee** concurs with the Senate Committee on Ways and Means recommendation for FY 2022.