

Approved: March 5, 2012  
Date

## MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Les Donovan at 10:10 a.m. on January 17, 2012, in Room 152-S of the Capitol.

All members were present except:

Sen. Anthony Hensley, excused

Committee staff present:

Chris Courtwright, Kansas Legislative Research Department  
Christopher Sevedge, Kansas Legislative Research Department  
Gordon Self, Office of the Revisor of Statutes  
Scott Wells, Office of the Revisor of Statutes

Conferees appearing before the committee:

Richard Cram, Director of Policy and Research, Department of Revenue

Others attending:

None

Sen. Les Donovan opened the meeting, and introduced the committee members. He introduced Chris Courtwright, Kansas Legislative Research Department who explained information from the Kansas Tax Facts, 2011 Supplement to the Eighth Edition. He pointed out a number of tables he thought would be of interest to the committee: a table on page 1 regarding Kansas State and Local Taxes; page 3, Taxes as Percent of Personal Income; Table 2, page 7, shows the history of all tax sources; Table 3 shows the Allocation of Funds to Total State Tax Revenue; Table 4, page 10, shows Local Government Tax Revenue from FY 2006 through 2011; Table 5, page 11, gives the Percentage of Combined State and Local Tax Revenue; and the last table reflects the State and Local Government Taxes in Relation to Population and Personal Income for 2006 through 2011. (Attachment 1)

Richard Cram, Director of Policy and Research, Department of Revenue was recognized to give the committee an overview of major Kansas tax sources. He began with a briefing on sales and use tax. (Attachment 2) His next topic was individual income tax. He included information about the Kansas food sales tax refund program, and the Kansas homestead refund program. (Attachment 3) Richard also spoke on corporate income tax and gave a briefing on unitary business concept. (Attachment 4) Lastly, he shared information from the Kansas Department of Revenue's Annual Report. (Attachment 5)

Chairman Donovan asked if anyone wanted to request bill introductions. He recognized Sen. Holland who had four bills he wanted to have introduced during this session. There was no objection from committee members, so they will be drafted. Chairman Donovan told the committee he plans to have a bill drafted for introduction regarding property tax on vehicles.

Seeing no further questions or comments, Sen. Donovan closed the meeting.

The next meeting will be January 19 to hear Arthur Laffer.

The meeting was adjourned at 11:36 p.m.