

SENATE BILL No. 347

By Committee on Local Government

1-26

1 AN ACT concerning the court of tax appeals; amending K.S.A. 2011
2 Supp. 74-2438a and repealing the existing section.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 2011 Supp. 74-2438a is hereby amended to read as
6 follows: 74-2438a. (a) The executive director of the state court of tax
7 appeals shall charge and collect a filing fee, established by rules and
8 regulations adopted by the state court of tax appeals, for any appeal in any
9 proceeding under the tax protest, tax grievance or tax exemption statutes
10 or in any other original proceeding for such court to recover all or part of
11 the costs of processing such actions incurred by the state court of tax
12 appeals. With regard to single-family residential property, the filing fee
13 charged for applications by taxpayers for refunds of protested taxes under
14 the provisions of K.S.A. 79-2005, and amendments thereto, and appeals
15 from decisions rendered pursuant to K.S.A. 79-1448, and amendments
16 thereto, shall not exceed \$35; ~~Provided, however~~ *Except*, that no filing fee
17 shall be imposed on any such application or appeal of residential property
18 filed with the small claims and expedited hearings division. Not-for-profit
19 organizations shall not be charged a filing fee exceeding \$10 for any
20 appeal if the valuation of the property that is the subject of the controversy
21 does not exceed \$100,000. *Municipalities as defined in K.S.A. 12-105a,*
22 *and amendments thereto, are hereby exempt from paying COTA filing fees.*

23 (b) The BOTA filing fee fund is hereby renamed the COTA filing fee
24 fund.

25 (c) The executive director of the court of tax appeals shall remit to the
26 state treasurer at least monthly all tax appeal filing fees received by the
27 state court of tax appeals. Upon receipt of any such remittance, the state
28 treasurer shall deposit the amount in the state treasury to the credit of the
29 COTA filing fee fund.

30 (d) All expenditures from the COTA filing fee fund shall be made in
31 accordance with appropriation acts upon warrants of the director of
32 accounts and reports issued pursuant to vouchers approved by the
33 executive director of the state court of tax appeals or a person or persons
34 designated by such executive director.

35 Sec. 2. K.S.A. 2011 Supp. 74-2438a is hereby repealed.

36 Sec. 3. This act shall take effect and be in force from and after its

- 1 publication in the statute book.