

SESSION OF 2013

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2056**

As Amended by House Committee on Taxation

**Brief\***

HB 2056 would implement a number of administrative changes involving the tax collection and enforcement process relating to confidentiality, tax warrants, and tax liens.

Relative to confidentiality, language in the bill would clarify that taxpayer information could be disclosed in certain civil and criminal actions or proceedings brought to enforce tax or revenue laws.

Another section of the bill would amend KSA 2012 Supp. 79-3235a to remove a requirement that tax warrant notices be served within five days after the filing of tax liens.

New language also would authorize the creation of state tax liens on personal property for certain delinquent tax debt and would provide for the Department of Revenue to file notice of such liens with the Secretary of State. Personal property tax liens would become dormant upon the dormancy of the associated tax warrants (generally after ten years without execution).

**Background**

The bill was introduced at the request of and supported by the Department of Revenue. Many of the amendments relating to the filing of personal property tax liens arose from discussions with the Secretary of State, the Kansas Bankers Association, and the Department of Revenue. The

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Department of Revenue representative stated on March 22 that adoption of those amendments would be expected to remove any additional administrative costs that would otherwise have been borne by the Secretary of State.

The bill would be expected to have a slightly positive, but indeterminate, impact on State General Fund receipts beginning in FY 2014.