

## Senate Concurrent Resolution No. 1619

By Committee on Assessment and Taxation

2-8

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1 A CONCURRENT RESOLUTION urging the Legislature to adopt the  
2 conclusions and recommendations of the 2021 Special Committee on  
3 Taxation regarding the fiscal future of Kansas.

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5 WHEREAS, The 2021 Special Committee on Taxation met on  
6 November 29 and 30, 2021, to study tax exemptions and abatements; and

7 WHEREAS, The committee was directed to make recommendations  
8 to the Legislature on any improvements or changes that should be  
9 considered; and

10 WHEREAS, The committee produced several recommendations; and

11 WHEREAS, The committee recommends that the Legislature should  
12 use state general fund ending balances and current receipts in excess of  
13 expenditures to pay down state debt and not for any increase to ongoing  
14 state expenditures; and

15 WHEREAS, The committee recommends that the Legislature should  
16 consider constitutional amendment proposals restricting the growth of the  
17 government; and

18 WHEREAS, The committee recommends that the Legislature should  
19 consider repealing all tax credits, exemptions and abatements that are not  
20 currently being used and have not been used for several years; and

21 WHEREAS, The committee recommends that the Legislature should  
22 devise a system of taxation that is equal and fair across the spectrum of  
23 forms of energy production; and

24 WHEREAS, The committee recommends that the Legislature should  
25 review Kansas income taxation of retirement income to resolve  
26 systematic inequities and review income taxation of Social Security  
27 benefits to eliminate marriage penalties; and

28 WHEREAS, The committee recommends that the Legislature should  
29 evaluate the existing Kansas property tax circuit breaker programs,  
30 defined as any property tax relief that limits or reduces taxes, and  
31 consider adding an additional program or expanding existing programs;  
32 and

33 WHEREAS, The 2021 Special Committee on Taxation believes that  
34 these conclusions and recommendations are in the best interest of  
35 Kansans across the state; and

36 Be it resolved by the Senate of the State of Kansas, the House of

1 Representatives concurring therein: That the 2021 Special Committee on  
2 Taxation urges the adoption of the committee's conclusions and  
3 recommendations regarding the fiscal future of Kansas; and

4 *Be it further resolved:* That the Secretary of State shall send an  
5 enrolled copy of this resolution to the Chairman of the Interim Committee  
6 and Chairman of the Senate Committee on Assessment and Taxation,  
7 Senator Caryn Tyson, and the Vice Chairman of the Interim Committee  
8 and Chairman of the House Committee on Taxation, Representative  
9 Adam Smith.