

BILL NUMBER	SUMMARY OF LEGISLATION	BILL STATUS	KAR Position	RATIONALE FOR KAR POSITION
SB 42	Statutory Definition of Rebates	Hearing in Senate Complete, still in Senate Commerce	Support	Holdover from 2019 -This is legislation that would provide a statutory definition of the term "rebate" for the purposes of license law. KAR reviewed and approved of this language in 2017. It is necessary to bring clarity to the law so the industry can clearly know what is or is not a rebate as opposed to a permissible gift.
SB 168	Enacting the Kansas home inspectors professional competence and financial responsibility act.	In Senate Commerce, compromise was reached with stakeholders that may amended this bill or create a new bill.	Support	Holdover from 2019 -Kansas is one of a minority of states that does not regulate the home inspector industry. SB 168 would establish minimum competence and financial responsibility requirements that would help protect consumers and provide adequate remedy when a home inspector is negligent. Furthermore, the bill establish a board with licensure, oversight and investigatory functions.
SB 248	Extraterritorial zoning, subdivision regulations; mailed notice to land owners of record	In Senate Ethics, Elections and Local Government	Support	Improves notice requirements for property owners. Provides additional notice and mailing requirements regarding zoning changes made in areas close to incorporated areas.
SB 262	State board of tax appeals; changing time to request full and complete opinion to be based on date of service	In Senate Assessment and Taxation	Support	Would clarify the time for requesting full and complete opinion would be 14 days after actual service of the Board's decision. Would add clarity and a timeline more favorable to taxpayers.
SB 263	Requiring a current year property tax estimate on the annual notice of valuation	In Senate Assessment and Taxation	Support	Part of broader package of bills aimed at bringing more transparency and accountability to the appraisal process and property tax system.
SB 265	Requiring the state board of tax appeals to serve orders and notices by electronic means if requested by the party	In Senate Assessment and Taxation, Hearing scheduled for 1/23 but will be rescheduled for February	Support	Makes common sense policy change, and is totally voluntary. A cost cutting approach to utilize technology in order to be more efficient.
SB 273	Allowing taxpayers to attend BOTA hearings by use of audio or video electronic communication	In Senate Assessment and Taxation, Hearing scheduled for 1/29	Support	Makes common sense policy change that increases the convenience of taxpayers appealing through the BOTA process.
SB 294	Establishing notice and public hearing requirements prior to approval by a governing body to exceed its certified tax rate for property tax purposes	In Senate Assessment and Taxation	Support	Part of broader package of bills aimed at bringing more transparency and accountability to the appraisal process and property tax system.

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HB 2005	Allowing an individual to itemize deductions in Kansas despite not itemizing on their federal return	In House Taxation	Support	Holdover from 2019 -This bill would allow individuals to deduct the Kansas itemized deduction in lieu of the Kansas standard deduction regardless of whether or not such individual's federal taxable income is determined by itemizing deductions from such individual's federal adjusted gross income. The House held this bill and pursued passage in SB 22 and HB 2033.
HB 2152	Creating the assistance animal integrity act	New Bill on this topic has been introduced and will be out in the next couple of days	Support	Holdover from 2019 -KAR supports efforts to address abuses of the right to an emotional support animal, where an individual makes false claims regarding a disability or the disability-related need for an animal in an effort to circumvent housing providers' pet policies. A request by House Judiciary Chair to have the Kansas Judicial Council review needed changes along with updates to the Kansas White Cane law (service dog laws).
HB 2166	Requiring personal financial literacy courses for high school graduation	Hearing in House Complete, still in House Education	Support	Holdover from 2019 -This legislation would require that high schools teach a course on financial literacy. KAR has supported efforts in the past to enhance education specific to personal finance for young adults and teenagers. Young adults and teenagers need to be better equipped to survive and thrive in our economy, especially in regards to student loans and credit cards, as decisions made early in life can have significant impact on the ability to enjoy and benefit from homeownership later.
HB 2340	Restricting distribution of certain property taxes paid under protest	Hearing Complete in House Taxation; Passed House Taxation on 3/22/2019; On House General Orders	Support	Holdover from 2019 -This bill would restrict the county from distributing property taxes paid under protest for residential and commercial property. This would give the county a strong incentive work with the property owner to find a mutually agreeable solution earlier in the property tax appeals process rather than dragging out the matter in a protracted valuation appeals process.
HB 2345	Tax lid exception when budget was higher in prior seven years	Passed House Taxation with amendment requested by KAR; On House General Orders	Support	Holdover from 2019 -This bill would create an exception under the public vote requirement for certain city and county budget increases that exceed the rate of inflation. Simply, this bill would allow cities and counties to return to a previous higher budget (within 7 years). This would remove a perceived incentive to always increase local budgets to the maximum amount allowed for inflation regardless of whether the local government currently needs to. This policy would allow locals to lower their budgets, giving momentary tax relief to taxpayers. KAR requested an amendment to the bill to reduce the look-back to 5 years and remove the adjustment for CPI. The House Taxation Committee adopted the amendment and passed the bill.

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HB 2026	Enacting the fire sprinkler industry act	Hearing Complete, still in House Commerce	Neutral	Holdover from 2019 -This bill would create a licensing requirement for those engaged in the fire sprinkler industry business. Allows the state fire marshal to adopt rules and regulations imposing minimum standards for installers of fire sprinkler systems. It also gives the state fire marshal access to business and commercial premises for inspections of fire sprinkler systems and by request by a lawful resident of a residential building. "Residential building" does not include one or two-family dwellings. At hearing, KAR requested an amendment specifically exempting one or two-family structure, so that it can not be used as an end-run around the local government fire sprinkler mandate prohibition.
SB 191	Tax lid exception for transportation construction projects	Hearing Complete in Senate Taxation, still in Senate Assessment and Taxation	Oppose	Holdover from 2019 -This bill would add another exemption to the public vote requirement for expenses relating to transportation projects that do not exceed 20% of the appropriation or budget of the next preceding year if the transportation project is first certified by the secretary of transportation as a transportation construction project. Governing bodies should put major revenue increases such as this to a vote of the public.
HB 2368	Tax lid exception for transportation construction projects	Hearing Complete in House Taxation	Oppose	Holdover from 2019 -This bill would add another exemption to the public vote requirement for expenses relating to transportation projects that do not exceed 20% of the appropriation or budget of the next preceding year if the transportation project is first certified by the secretary of transportation as a transportation construction project. Governing bodies should put major revenue increases such as this to a vote of the public.
HB 2430	Property tax lid; cities and counties repealed	In House Taxation	Oppose	Would reverse course on recent legislation that protects the interest of property taxpayers. Governing bodies should put major revenue increases to a vote of the public.
SB 244	Administrative rules and regulations shall sunset five years after adoption unless extension is approved by legislature	In Senate Ways and Means	Monitoring	May have considerable unattended consequences. KREC is concerned about the process and costs associated with this type of change.
SB 264	Providing for removal of person from county appraiser eligibility list due to termination in one or more counties and for notification when person no longer holds office of appraiser	In Senate Assessment and Taxation, Hearing held 1/23	Monitoring	Currently does not define reasons for termination. Apparently legislation largely in response to one particular situation.
SB 266	Requiring appraisal courses for county appraisers and BOTA members to be courses approved by the Kansas real estate appraisal board	In Senate Assessment and Taxation, Hearing held 1/23 and 1/24	Monitoring	Part of a response to a professional association (IAAO) that has advocated for a controversial position regarding appraisals of big box stores.

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SB 268	Transfers to the local ad valorem tax reduction fund	In Senate Assessment and Taxation	Monitoring	Would provide direct payments to local governments with the theory of reducing property taxes. May not provide for actual reduction in <u>government spending as currently written.</u>
SB 272	Prohibiting county appraisers and the state board of tax appeals from increasing the valuation of county appraised property in valuation <u>appeals</u>	In Senate Assessment and Taxation	Monitoring	While a protection for taxpayers it would not result in a final appraisal that accurately reflects fair market value.
SB 295	Prohibiting property tax valuation increase solely as the result of normal repair, replacement or maintenance of existing structure	In Senate Assessment and Taxation	Monitoring	While a protection for taxpayers it would not result in a final appraisal that accurately reflects fair market value. As currently written, definitions need further clarifications.
SB 297	Requiring appraisal directives to require compliance with uniform standards of professional appraisal practice in performance of property tax appraisals	In Senate Assessment and Taxation	Monitoring	Introduced on 1/23 Still determining intended and unattended consequences of this legislation.
SB 298	Requiring the county to pay attorney fees and costs of prevailing taxpayer in certain property tax appeals involving classification	In Senate Assessment and Taxation	Monitoring	Introduced on 1/23 Likely to support but still determining intended and unattended consequences of this legislation.
HB 2314	Rehabilitation of abandoned property by cities	Passed House 97-27 on 3/26/2019, in Senate Ethics, Elections and Local Government	Monitoring	Holdover from 2019 -This bill is similar to previous versions that KAR has supported. It requires a two-pronged approach to the determination of abandonment. KAR opposes a finding of abandonment through non-use alone.
HB 2440	Providing for the election of county appraisers	In House Taxation	Monitoring	This would be a return to a policy that was abandoned several decades ago, while there are fundamental issues with the current appraisal system, it is unclear if this policy change will solve those problems or create new issues.