Tapes 188-(A\B)
Work Session: HB 2550A,
HB 2609A
SENATE COMMITTEE ON REVENUE AND SCHOOL FINANCE
June 7, 1991 1:00 PM Hearing Room A State Capitol Building
Members Present: Senator Jane Cease, Chair
Senator Joan Dukes, Vice Chair
Senator John Brenneman
Senator Ron Grensky
Senator Bill McCoy
Senator Tricia Smith
Members Excused: Senator Shirley Gold
        Staff Present: Jim Scherzinger, Legislative Revenue Office
                Mary Ann Zimmermann, Committee Assistant
Witnesses Present: Jim Kenney, Department of Revenue (DOR)
TAPE 188 SIDE A
005 CHAIR CEASE called the meeting to order at 1:17 and conducted
administrative business.
WORK SESSION - HB
255 0A
011 JIM SCHERZINGER explained changes have been identified in the working
draft of HB 2550A. There are no changes in policy but most of the changes
relate to the converting back to an additional tax from a penalty for the
partial or full exemptions. EXHIBIT 1
032 JIM SCHERZINGER explained Legislative Counsel has some repeal changes
which will be technical editing corrections. EXHIBIT 2
043 JIM KENNEY referred to Page 4, Line 24, EXHIBIT 1, after the word
"zone" delete "on or". EXHIBIT 1
050 CONSENSUS CHAIR CEASE noted no objection to the amendment described by
Jim Kenney on Line 24, Page 4, EXHIBIT 1
062 SEN. DUKES suggested adopting all the technical amendments recommended
by the DOR since there are no policy changes.
069 JIM SCHERZINGER explained that he has been through the amendments with
the DOR and the amendments are doing what the committee as already adopted.
All of the changes are documented in the DOR's working draft. EXHIBIT 5
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These minutes paraphrase and/or summarize statements made during this
meetings. Text enclosed in quotation marks reports the speakers exact
words. For complete context of proceedings, please refer to the tape
recording.

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078 JIM SCHERZINGER discussed the recommended changes by Legislative
Counsel which are technical dealing with form and style, or spelling.
EXHIBIT 2
081 CHAIR CEASE explained the committee would be adopting the DOR's
technical amendments together with the Legislative Counsel's form and style
amendments in concept.
085 CONSENSUS CHAIR CEASE noted no objection to adopt the DOR's
technical amendments (EXHIBIT 5) together with the Legislative Counsel's
form and style amendments (EXHIBIT 2) in concept.
088 SEN. BRENNEMAN questioned the application of Subsection 1 as it relates
to Subsection 2 in Section 215, Page 207. EXHIBIT 1
094 JIM KENNEY explained the intent is that the single code area in
Subsection 1 would also apply for the Subsection 2 properties which are the
specially assessed properties.
122 SEN. BRENNEMAN presented a change regarding the word "additional tax"
for the word "penalty". It was clarified that the changes have already been
incorporated in the amendments by the DOR. EXHIBIT 5
128 SEN. DUKES raised the question of the nonuniform tax issue and wondered
if it is statutorily possible to do anything about the issue.
142 JIM KENNEY explained it is probably a limitation by the Constitution.
147 CHAIR CEASE commented that if the nonuniform tax issue turns out not to
be a Constitution limitation there will be a cleanup bill to address other
property tax issues.
160 SEN. SMITH commented on Page 107, Section 109a, EXHIBIT 1 and

questioned the notification on the tax statement of delinquent taxpayers.
185 JIM KENNY responded there is a section on the tax statement to explain
the repeal rights of the taxpayer.
188 CHAIR CEASE pointed out that HB 2550A has been amended.
191 MOTION SEN. DUKES moved HB 2550A as amended to the floor with
a do pass recommendation.
        203 DISCUSSION

        207 VOTEIn a roll call vote the motion passes 7-0. AYES:
                Senator Smith, Brenneman, Grensky, McCoy, Dukes, Cease.
                Senator Gold was excused. A1 committee members will
                carry the bill on the floor. Sen Gold changed to an aye vote (See Senate
Revenue Minutes 6/10/91, Tape 190, Side A, Meter #234

                .
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WORR SESSION - HB 2609A
216 CHAIR CEASE referred to HB 2609A explaining a concern of the House
Revenue Committee of addressing urban renewal with a study in the interim
committee. A proposed amendment was presented calling for an interim study.
Discussion follows. EXHIBIT 6
241 SEN. SMITH referred to Subsection 3, EXHIBIT 6 and suggested to delete
"In particular" and substitute "As part of the study".
250 CONSENSUS CHAIR CEASE noted no objection to the suggested change by
Sen. Smith. EXHIBIT 6
256 MOTION SEN. BRENNEMAN moved to adopt the proposed amendments as amended
to HB 2609A dated 6/7/91 by LRO. EXHIBIT 6
261 CONSENSUS CHAIR CEASE noted no objection to the motion.
        265 MOTION   SEN. BRENNEMAN moved amended HB 2609A to the floor of
                the Senate with a do pass recommendation.
        268 VOTEIn a roll call vote the motion passed 7-0. AYES:
                Senators Brenneman, Grensky, Mccoy, Smith, Dukes, Cease.
                Senator Gold was excused. Senator Brenneman will carry
                the bill on the floor. Sen. Gold changed to an aye vote. See
Senate Revenue Minutes 6/10/91, Tape 190, Side A, Meter #234.

273 CHAIR CEASE adjourned the meeting at 1:39.
Mary Ann Zimmermann, Committee Assistant
Kimberly Taylor, Office Manager
EXHIBIT SUMMARY
                1.   Work Draft HB 2550-A83, 6/5/91 (See Senate Revenue Committee
meeting 6/5/91, EXHIBIT 2 - HB 2550A)
                2.   Corrections from LC on HB 2550-A83, Legislative Counsel, 6/7/91 -
HB 2550A
                3.   Technical Corrections HB 2550-A83, DOR, 6/7/91 - HB 2550A
                4.   Corrections to HB 2550-A83, DOR, 6/7/91 - HB 2550A
                5.   Proposed Corrections to of Work Draft HB 2550-A83, DOR, 6/3/91 -
HB 2550A
                6.   Proposed Amendments to HB 2609A, LRO, 6/7/91 - HB 2609A
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