

## 2018 Kansas Statutes

**75-3713e. County business restoration program; assistance payments for May 4, 2007, tornado-damaged businesses; purposes; implementation and administration by secretary of revenue.** (a) There is hereby established the county business restoration assistance program which shall be implemented and administered by the secretary of revenue in accordance with this section. The program is established for the purpose of assisting businesses that were in operation in a county which was struck by the tornado and other severe weather in Kansas on May 4, 2007, which had damage and destruction to governmental buildings and facilities to the extent that there was a complete interruption of all governmental services provided by a major town and the county government, and which suffered a major loss of the property tax base for the county of 25% or more, and that were damaged by such tornado and other severe storms on May 4, 2007, to rebuild business facilities, to acquire business machinery and equipment, and to reestablish jobs in such county for such businesses.

(b) The assistance payments under the program shall be available only for qualifying businesses as defined by this section. The program shall provide investment assistance payments and job restoration assistance payments that are applied for during the period commencing on the effective date of this act through June 30, 2008.

(c) Each investment assistance payment shall be an amount of not more than 10% of a qualifying investment made to rebuild or replace the building or structure or to replace the business machinery and equipment in the county. In accordance with policies adopted by the secretary of revenue, the investment assistance payment shall be for the purpose of assisting the business recover from the damage sustained from the storm on May 4, 2007. To be a qualifying investment under this program, the investment must be made between May 4, 2007, and June 30, 2008.

(d) Each job restoration assistance payment shall be an amount of not more than \$3,500 per full-time-equivalent job for an employee the applicant business hires back in the county. In accordance with policies adopted by the secretary of revenue, the job restoration assistance payment shall be for the purpose of assisting the business recover from the damages sustained from the storm on May 4, 2007.

(e) As used in this section:

(1) "Business facility" means a building or structure used in business operations located within the county;

(2) "business machinery and equipment" means the real and tangible personal property permanently and physically located at a business facility and used in the business operations and shall not include (A) mobile equipment, such as motor vehicles, or (B) any items held for sale, such as business inventory;

(3) "qualifying business" means a business that was in existence and in operation providing goods or services within a county, which was struck by the tornado and other severe weather in Kansas on May 4, 2007, which had damage and destruction to governmental buildings and facilities to the extent that there was a complete interruption of all governmental services provided by a major town and the county government, and which suffered a major loss of the property tax base for the county of 25% or more, and that was damaged by the tornado and other severe storms that struck Kansas on May 4, 2007; and

(4) "qualifying job" means a job with a qualifying business that was lost as a result of damage sustained by the tornado and other severe storms that struck Kansas on May 4, 2007, that is restored and filled by an employee hired back in the county between May 4, 2007, and June 30, 2008, and shall not include any part-time job that provides the employee with less than 20 hours per week of paid employment.

(f) In accordance with the provisions of this section, the secretary of revenue shall adopt policies and procedures for the implementation and administration of the county business restoration assistance program and shall present such information to the state finance council requesting approval to make expenditures from the state emergency fund for assistance payments under the program in accordance with the proposed implementation and administration of the program. Upon approval of the state finance council by the affirmative vote of the governor and by a majority vote of the legislative members of the state finance council, acting on this matter which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in subsection (c) of K.S.A. 75-3711c, and amendments thereto, and subject to the limitation that not more than \$5,000,000 may be approved by the state finance council to be expended from the state emergency fund for such payments, the director of the budget shall certify to the director of accounts and reports the amount approved by the state finance council for expenditure by the department of revenue for such assistance payments from the state emergency fund.

**History:** L. 2007, ch. 202, § 1; May 31.

**Revisor's Note:**

For preamble to 2007 act, see L. 2007, ch. 202.