

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **SB 326** be amended on page 1, in line 24, by striking "subsequent transferees" and inserting "any eligible customer or eligible vendor";

On page 2, in line 5, after "(1)" by inserting "'Eligible customer" means a business that:

(A) Uses class II or class III short line railroads or railroad-related property, facilities or structures located wholly or partly within the state of Kansas to directly or indirectly transport property, commodities or goods;

(B) is served by a class II or class III short line railroad; or

(C) stores railcars on the class II or class III short line railroad.

(2)";

Also on page 2, following line 11, by inserting:

"(3) "Eligible vendor" means a person who provides railroad-related services directly to an eligible taxpayer. "Railroad-related services" includes, but is not limited to: Transport of freight by rail; loading and unloading of freight transported by rail; railroad bridge services; railroad track construction; provision of railroad track material or equipment; locomotive or freight train car leasing or rental; maintenance of a railroad's right-of-way, including vegetation control; and freight train car repair, rehabilitation or remanufacturing repair services.";

Also on page 2, in line 12, by striking "(2)" and inserting "(4)"; and the bill be passed as amended.

\_\_\_\_\_Chairperson