

**2021-2022 House Taxation Committee  
Action Index – Page 1**

*As of May 23, 2022*

Bill Number	Subject	Date of Hearing/ Discussion	Current Status
HB2003	An Act concerning property taxation, relating to county treasurers; providing for the ability to establish payment plans for the payment of delinquent or nondelinquent taxes; amending K.S.A. 79-2024 and repealing the existing section		NFA
HB2023	An Act concerning property taxation; relating to valuation of real property; land devoted to agricultural use; amending K.S.A. 79-1476 and repealing the existing section.	Feb. 03, 2021	NFA
HB2091	AN ACT concerning taxation; relating to income tax; providing are fundable food sales tax credit; discontinuing the nonrefundable food sales tax credit; amending K.S.A. 79-32,271 and repealing the existing section	Jan. 28, 2021	NFA
HB2099	AN ACT concerning the state board of tax appeals; hearings, permitting attendance at hearings by the use of audio or video electronic communication; amending K.S.A. 74-2433 and repealing the existing section.		NFA
HB2117	AN ACT concerning taxation; relating to income tax, rates; sales and compensating use tax, providing for sales tax exemptions for food and food ingredients and feminine hygiene products, authorizing local sales tax on food and food ingredients; amending K.S.A. 79-32,110, 79-3602 and 79-3606and K.S.A. 2020 Supp. 12-189a and repealing the existing sections.		NFA
HB2123	An Act concerning legal tender; establishing the Kansas legal tender act; reaffirmation of gold and silver coin as legal tender; income taxation subtraction modification for gains from the sale of specie; amending K.S.A.79-32, 117 and repealing the existing section		NFA
HB2130	AN ACT concerning property tax; relating to cities and counties; approval of budgets, transportation construction projects; election; exception; amending K.S.A. 79-2925c and repealing the existing section		NFA
HB2141	AN ACT concerning income taxation; relating to deductions; increasing the Kansas standard deduction; amending K.S.A. 79-32,119 and repealing the existing section	Feb. 08, 2021	NFA
HB2142	AN ACT concerning property taxation; relating to the reimbursement to certain property owners of property taxes resulting from a forced shutdown or capacity limitation by a county.	Feb. 09, 2021	NFA
HB2148	AN ACT concerning sales taxation; relating to exemptions; gage park memorial, inc.; amending K.S.A. 79-3606 and repealing the existing section.	Feb.08, 2022	NFA

<b>2021-2022 House Taxation Committee Action Index – Page 2</b>			
Bill Number	Subject	Date of Hearing/ Discussion	Current Status
HB2173	AN ACT concerning taxation; relating to marketplace facilitators; requiring the collection and remittance for sales, compensating use and transient guest taxes and prepaid wireless 911 fees made on platforms; providing nexus for certain retailers and removing click-through nexus provisions; amending K.S.A. 79-3702 and repealing the existing section	Feb.10, 2021	NFA
HB2185	AN ACT concerning income taxation; enacting the Kansas taxpayer protection act; relating to paid tax return preparers; requiring a signature and tax identification number on returns and claims; authorizing actions by the secretary of revenue to enjoin certain conduct.		NFA
HB2186	AN ACT concerning income taxation; relating to apportionment of business income; sales factor for certain taxpayers; election; amending K.S.A.7903271 and 79-3279 and repealing the existing sections.	Feb.16, 2021 Feb. 08,2022	Feb.21, 2022 BPA
HB2197	An ACT concerning property taxation; relating to buildings and improvements destroyed or substantially destroyed by natural disaster; amending K.S.A.79-1613 and repealing the existing sections.	Feb. 17, 2021	NFA
HB2225	AN ACT concerning taxation; relating to sales and compensating use taxes; requiring collection and remittance by marketplace facilitators; providing nexus for certain retailers; amending K.S.A. 79-3702 and repealing the existing section		NFA
HB2230	AN ACT concerning sales taxation; relating to imposition of tax; digital property and subscription services; amending K.S.A. 79-3602 and K.S.A. 2020 Supp. 79-3603 and repealing the existing sections.	Feb. 18, 2021	NFA
HB2265	AN ACT concerning sales taxation; providing for a sales tax exemption for required textbooks and authorizing a local sales tax on required textbooks.	Feb. 22,2021	NFA
HB2266	AN ACT concerning income taxation; relating to Kansas itemized deductions of an individual; providing the ability to elect to itemize.		NFA
HB2273	AN ACT concerning sales taxation; relating to exemptions; providing an exemption for active aging publishing, Inc.		NFA
HB2303	AN ACT concerning income taxation; relating to credits; adjusting the credit and income amounts for the income tax credit for purchases of food in this state.		NFA
HB2304	AN ACT concerning income taxation; relating to credits; increasing credit for expenditures to make a principal dwelling accessible to persons with a disability.		NFA
HB2314	AN ACT concerning sales taxation; relating to payment of tax by retailers; time of payment for retailers collecting a certain amount of sales tax and discontinuing the pre-payment of such tax.		NFA

<b>2021-2022 House Taxation Committee Action Index – Page 3</b>			
Bill No.	Subject	Date of Hearing/ Discussion	Current Status
HB2317	AN ACT concerning income taxation; relating to tax credits; providing a credit for expenditures for placing into service qualified alternative-fuel fueling stations	Feb. 25, 2021	NFA
HB2352	AN ACT concerning sales taxation; relating to exemptions; providing for an exemption for farm products sold at farmers' markets.		NFA
HB2357	AN ACT concerning taxation; relating to income tax; establishing the property tax relief act that provides residential property tax refunds; providing for an expiration of the selective assistant for effective senior relief credit and homestead property tax refund.		NFA
HB2358	AN ACT concerning sales taxation; relating to exemptions; defining nonprofit integrated community care organizations and providing an exemption.		NFA
HB2394	AN ACT concerning the research and development tax credit; relating to the amount of the credit; expanding eligibility beyond taxpayers subject to the corporate income tax; transferability	Feb. 16, 2022	March 14, 2022, BPA
HB2395	AN ACT concerning taxation; relating to sales and compensating use taxes, transient guest taxes and prepaid wireless 911 fees; requiring collection and remittance by marketplace facilitators; providing nexus for certain retailers.	March 16, 2021	NFA
HB2418	AN ACT HB 2418, AN ACT concerning property taxation; relating to time for payments; persons 65 years of age and older; amending K.S.A. 79-2004 and 79-2004a and repealing the existing section		NFA
HB2420	AN ACT concerning property taxation; relating to the classification and appraised valuation notice; providing information on prior year tax valuations.		NFA
HB2428	AN ACT concerning taxation; relating to cigarette and tobacco products tax and increasing rates of tax; establishing the cigarette and tobacco products cessation fund; relating to sales and compensating use tax on food and food ingredients and decreasing the rates of tax		NFA
HB2432	AN ACT concerning sales and compensating use tax; relating to food and food ingredients; implementing a formulaic adjustment to the rate of tax; amending K.S.A. 79-3602, 79-3620 and 79-3710 and K.S.A. 2020 Supp. 79-3603 and 79-3703 and repealing the existing sections.		NFA
HB2437	An ACT concerning income taxation; relating to credits; creating a refundable family caregivers disable veterans tax credit		NFA
HB2438	An ACT concerning taxation; relating to motor vehicles; allowing up to two motor vehicles owned by resident disabled veterans or surviving spouses thereof to be exempt from the tax imposed by the Kansas retailers' sales tax act.		NFA

<b>2021-2022 House Taxation Committee Action Index – Page 4</b>			
Bill No.	Subject	Date of Hearing/ Discussion	Current Status
HB2441	An ACT concerning the award of compensation by a governmental entity commandeering or using property emergency management act.		NFA
HB2445	AN ACT concerning property taxation; relating to exemptions; providing for an exemption for health clubs; amending K.S.A. 79-201 and repealing the existing section	March 23, 2021	NFA
HB2446	Providing income tax modifications for global intangible low-taxed income, business interest, capital contributions, business meals and payment protection program loans and expenses, expanding the expense deduction availability to income tax taxpayers and calculating the deduction amount, exempting from income compensation attributable to unemployment insurance identity fraud, requiring marketplace facilitators to collect and remit sales, use, transient guest taxes and 911 fees from sales made through their platforms, providing nexus for certain retailers and removing click-through nexus provisions, imposing sales tax on digital property and subscription services, increasing the Kansas standard deduction for income tax purposes and providing a refundable income tax credit for certain purchases of food and discontinuing the nonrefundable food sales tax credit		NFA
HB2452	An Act concerning sales and compensating use tax; relating to motor vehicles; sourcing sales of motor vehicles to location of vehicle registration.		NFA
HB2461	An Act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for hygiene products; amending K.S.A. 2021 Supp. 79-3606 and repealing the existing section.	Feb. 07, 2022	NFA
HB2464	An act concerning sales and compensating use tax; relating to exemptions; providing an exemption for reconstructing, repairing or replacing certain fencing damaged or destroyed by wildfires; amending K.S.A.79-3606d and repealing the existing section.	January 12, 2022	Jan.18, 2022 BPA  Feb.15, 2022 Contents inserted into SB318
HB2467	An act concerning income taxation; relating to Kansas adjusted gross income; providing a subtraction modification for certain amounts received as compensation for members of the armed forces.	Jan. 31, 2022	Feb. 15, 2022 BPA

Bill Number	<b>2021-2022 House Taxation Committee Action Index – Page 5</b>	Date of Hearing/ Discussion	Current Status
HB2482	An act concerning taxation; relating to sales and compensating use tax; discontinuing the sales tax exemption for vehicles purchased for rental or lease		NFA
HB2484	An act concerning taxation; relating to sales and compensating use tax; providing a 0% state rate for sales of food and food ingredients and providing for the levying of such tax by cities and counties; relating to income tax; discontinuing the nonrefundable food sales tax credit.	Jan.25, 2022	NFA
HB2485	An act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for sales made by student organizations that contract with schools	March 03, 2022	NFA
HB2487	An act concerning taxation; relating to sales and compensating use tax; providing a 0% state rate for sales of food and food ingredients and providing for the levying of such tax by cities and counties; providing for an exemption for sales of farm products sold at farmers' markets; relating to income tax; discontinuing the nonrefundable food sales tax credit	01-25-2022	NFA
HB2493	An act concerning property taxation; relating to classification of real property; providing certain requirements for property classified for residential purposes and land devoted to agricultural use.		NFA
HB2494	An act concerning taxation; relating to sales and compensating use tax providing for sales tax exemption for DCCCA, inc.	Jan. 27, 2022	NFA
HB2499	An act concerning taxation; relating to sales and compensating use tax; providing for a refund of tax paid on sales of property used in video internet access and telecommunications services.	Feb.10, 2022	NFA
HB2500	An act concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; Wilson County, election and rates	Feb. 01, 2022	02-01-2022 BP and Placed on Consent Calendar
HB2506	An act concerning property taxation; relating to exemptions; including certain uses of recreational off-highway vehicles as far machinery and equipment		NFA

Bill Number	<b>2021-2022 House Taxation Committee Action Index Page 6</b>	Date of Hearing/ Discussion	Current Status
HB2558	An act concerning income taxation; relating to Kansas adjusted gross income; providing a subtraction modification for amounts contributed to the board of pharmacy as a donation, gift or bequest supporting the prescription monitoring program	Feb. 07, 2022	NFA
HB2571	An Act concerning sales and compensating use tax; relating to motor vehicles; providing for a deduction for calculating tax owed when selling and buying a vehicle within 180 days.	Feb. 09, 2022	March 03, 2022, BPA
HB2572	An act concerning income taxation; relating to rates; computing rates through use of a formula.		NFA
HB2616	An act concerning sales and compensating use tax; reducing the rate of tax imposed on sales of food and food ingredients.		NFA
HB2618	An act concerning property taxation; relating to exemptions; establishing a five-year property tax exemption for city, county and township property used for business incubator purposes in counties with a population of 40,000 or less.		NFA
HB2682	An act concerning sales and use tax; relating to city and county retailers' sales tax levy by the city of Latham.	Feb.21, 2022	March 03, 2022 BP
HB2683	An act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for crisis pregnancy centers.		NFA
HB2684	An act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for area agencies on aging.	March 01, 2022	03-17-2022, BP
HB2709	An act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for a not-for-profit corporation operating a community theater.	March 01, 2022	03-17-2022, BP
HB2711	An act concerning taxation; reducing the rate of sales and compensating use tax imposed on all sales and further reducing the rate on sales of food and food ingredients; relating to income tax; make the food sales tax credit a refundable income tax credit and discontinuing such credit when sales tax on food is 0%	March 02, 2022	03-15-2022 BPA
HB2718	An act concerning sales taxation; relating to exemptions; providing an exemption for certain purchases and sales by the Johnson County Christmas bureau Association		NFA

Bill Number	<b>2021-2022 House Taxation Committee Action Index - Page 7</b>	Date of Hearing/ Discussion	Current Status
HB2719	An act concerning property taxation; relating to exemptions; providing for exemption of telecommunications machinery and equipment in such exemption.	March 3, 2022	03-17-2022, BP
HB2720	An act concerning sales and compensating use tax; providing a 0% state rate for sales of food.	March 2, 2022	NFA
HB2721	An act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for sales of over-the-county drugs.	March 8, 2022	03-17-2022, BP
HB2724	An act concerning property taxation; relating to tax levy rate; hearing requirements to exceed the revenue neutral rate for property tax purposes.	March 8, 2022	03-14-2022, BPA
HB2726	An act concerning taxation; relating to sales and compensating use tax; imposing sales tax on vehicles purchased for rental or lease		NFA
HB2727	An act concerning income taxation; relating to the determination of Kansas adjusted gross income; increasing the income limit to qualify for the subtraction modification for social security income	March 14, 2022	03-17-2022, BPA
HB2728	An act concerning income taxation; relating to credits; establishing a tax credit for contributions to a nonprofit organization for the purpose of installing qualified accessibility modification projects		NFA
HB2729	An act concerning property taxation; relating to exemptions; establishing a property tax exemption for 50% of the first \$200,000 in assessed value of homesteads of individuals 65 years of age and older; establishing the property tax refund fund.	March 15, 2022	NFA
HB2732	Enacting the Gage Park improvement authority act providing for the creation of a Gage Park improvement authority and a Gage Park improvement authority sales tax within Shawnee county to be administered by the authority for the purpose of supporting Gage Park, the Topeka zoo and the Kansas children's discovery center.	March 14, 2022	March 16, 2022, BPA

Bill Number	<p style="text-align: center;"><b>2021-2022 House Taxation Committee Action Index - Page 8</b></p>	Date of Hearing/ Discussion	Current Status
HB2735	An act concerning economic development; enacting the right-to-start act; relating to tax incentives for new businesses, reducing the first \$100,000 of new business income included in a taxpayer's Kansas adjusted gross income by 20% for the first three tax years the taxpayer's business is in operation; reducing the income tax on eligible new corporations to 3% for the first 3 years of such eligible corporation for the first \$100,000 of income; requiring the department of administration to make certain reports to the legislature; establishing the office of entrepreneurship within the department of commerce.		NFA
HB2738	An act concerning sales taxation; relating to countywide retailers' counties to decide whether to apportion revenue between the count and cities located therein.	March 17, 2022	NFA
HB2739	An act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption.		NFA
HB2747	An Act concerning the Johnson County education research triangle authority act; relating to approved research and education programs;		NFA
HB2749	An act concerning economic development; relating to an income tax credit and sales tax exemption program to be administered by the secretary of commerce for the purpose of developing film, video or digital production in Kansas; enacting the Kansas film production industry Development act		NFA

<b>Senate Bills – Page 9</b>			
Bill Number	Subject	Date of Hearing/ Discussion	Current Status
SB22	AN ACT concerning income taxation; relating to addition and subtraction modifications for the treatment of global intangible low-taxed income, business interest, capital contributions, FDIC premiums, business meals and payment protection program loans and expenses; expanding the expense deduction for income taxpayers and calculating the deduction amount; providing the ability to elect to itemize for individuals; exemption of unemployment compensation income attributable as a result of identity fraud	March 17, 2021	NFA
SB23	AN ACT concerning property taxation; relating to buildings and improvements destroyed or substantially destroyed by natural disaster; amending K.S.A. 79-1613 and repealing the existing section.		NFA
SB70	AN ACT concerning sales taxation; relating to exemptions from the sales or selling price; making exemption of certain case rebates on sales or leases or new motor vehicles permanent; excluding discounts and coupons from the sales or selling price	March 24, 2021	NFA
SB72	SB 72, AN ACT concerning property taxation; relating to county appraisers, qualifications, and appraisal courses for registered mass appraiser designation; state board of tax appeals, appraisal course requirements; appraisal courses approved by the real estate appraisal board	March 22, 2021	NFA
SB282	Providing income tax credits for aerospace and aviation program graduates and their employers.	March 16, 2022	NFA
SB318	An act concerning taxation; relating to sales and compensating use tax; providing a sales tax exemption for reconstructing, repairing, or replacing certain fencing damaged or destroyed by natural disaster; relating to property tax; providing for abatement or credit of property tax for buildings and improvements destroyed or substantially destroyed by natural disaster.	Feb. 01, 2022	Feb. 15, 2022 <b>House Sub for SB318</b> is BPA
SB326	Providing an income tax credit for qualified railroad track maintenance expenditures of short line railroads and associated rail siding owners or lessees.	March 16, 2022	03-17-2022, BPA
SB327	An act concerning sales taxation; relating to the sales or sell price; excluding separately state delivery charges	March 01, 2022	NFA
SB403	An act concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; Wilson County, election and rates		NFA

	<b>House Concurrent Resolution Page 10</b>		
HCR5016	A Proposition to amend Section 1 of Article 11 of the constitution of the State of Kansas, relating to classification and taxation of all-terrain vehicle		

BP	Bill Passed
BPA	Bill Passed As Amended
BNP	Bill Not Passed
NFA	No Final Action
RR	Re-Referred
MTR	Motion to Reconsider