

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **HB 2237**, as amended by Senate Committee, on page 1, by striking all in lines 9 through 36;

By striking all on pages 2 and 3;

On page 4, by striking all in lines 1 through 4; following line 4, by inserting:

"Section 1. K.S.A. 2021 Supp. 74-50,223 is hereby amended to read as follows: 74-50,223. (a) Any county that has been designated a rural opportunity zone pursuant to K.S.A. 74-50,222, and amendments thereto, may participate in the program provided in this section by authorizing such participation by the county commission of such county through a duly enacted written resolution. Such county shall provide a certified copy of such resolution to the secretary of commerce on or before January 1, 2012, for calendar year 2012, or on or before January 1 for each calendar year thereafter, in which a county chooses to participate. Such resolution shall obligate the county to participate in the program provided by this section for a period of five years, and shall be irrevocable. Such resolution shall specify the maximum amount of outstanding student loan balance for each resident individual to be repaid as provided in subsection (b), except the maximum amount of such balance shall be \$15,000.

(b) If a county submits a resolution as provided in subsection (a), under the program provided in this section, subject to subsection (d), the state of Kansas and such county which chooses to participate as provided in subsection (a), shall agree to pay in equal shares the outstanding student loan balance of any resident individual who qualifies to have such individual's student loans repaid under the provisions of subsection (c) over a five-year period,

except that the maximum amount of such balance shall be \$15,000. The amount of such repayment shall be equal to 20% of the outstanding student loan balance of the individual in a year over the five-year repayment period. The state of Kansas is not obligated to pay the student loan balance of any resident individual who qualifies pursuant to subsection (c) prior to the county submitting a resolution to the secretary pursuant to subsection (a). Each such county shall certify to the secretary that such county has made the payment required by this subsection.

(c) A resident individual shall be entitled to have such individual's outstanding student loan balance paid for attendance at an institution of higher education where such resident individual earned an associate, bachelor or post-graduate degree under the provisions of this section when such resident individual establishes domicile in a county designated as a rural opportunity zone which participates in the program as provided in subsection (a), on and after the date in which such county commenced such participation, and prior to July 1, ~~2023~~ 2026. Such resident individual may enroll in this program in a form and manner prescribed by the secretary. Subject to subsection (d), once enrolled such resident individual shall be entitled to full participation in the program for five years, except that if the resident individual relocates outside the rural opportunity zone for which the resident individual first qualified, such resident individual forfeits such individual's eligibility to participate, and obligations under this section of the state and the county terminate. No resident individual shall enroll and be eligible to participate in this program after June 30, ~~2023~~ 2026.

(d) The provisions of this act shall be subject to appropriation acts. Nothing in this act guarantees a resident individual a right to the benefits provided in this section. The county may continue to participate even if the state does not participate.

(e) The secretary shall adopt rules and regulations necessary to administer the provisions of this section.

(f) On January 1, 2012, and annually thereafter until January 1, ~~2024~~ 2027, the secretary of commerce shall report to the senate committee on assessment and taxation and the house of representatives committee on taxation as to how many residents applied for the rural opportunity zone tax credit.

Sec. 2. K.S.A. 2021 Supp. 79-32,267 is hereby amended to read as follows: 79-32,267.

(a) For taxable years commencing after December 31, 2011, and before January 1, ~~2024~~ 2027, there shall be allowed as a credit against the tax liability of a resident individual taxpayer an amount equal to the resident individual's income tax liability under the provisions of the Kansas income tax act, when the resident individual:

(1) (A) Establishes domicile in a rural opportunity zone on or after July 1, 2011, and prior to January 1, ~~2023~~ 2026, and was domiciled outside this state for five or more years immediately prior to establishing their domicile in a rural opportunity zone in this state;

~~(2)~~ (B) had Kansas source income less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in this state; and

~~(3)~~ (C) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed; or

(2) (A) establishes domicile in a rural opportunity zone on or after July 1, 2021, and prior to January 1, 2026, and was domiciled in a metropolitan county as defined in K.S.A. 75-50,211, and amendments thereto, immediately prior to establishing their domicile in a rural opportunity zone in this state; and

(B) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed.

(b) A resident individual may claim the credit authorized by this section for not more

than five consecutive years following establishment of their domicile in a rural opportunity zone.

(c) The maximum amount of any refund under this section shall be equal to the amount withheld from the resident individual's wages or payments other than wages pursuant to K.S.A. 79-3294 et seq., and amendments thereto, or paid by the resident individual as estimated taxes pursuant to K.S.A. 79-32,101 et seq., and amendments thereto.

(d) No credit shall be allowed under this section if:

(1) The resident individual's income tax return on which the credit is claimed is not timely filed, including any extension; or

(2) the resident individual is delinquent in filing any return with, or paying any tax due to, the state of Kansas or any political subdivision thereof.

(e) This section shall be a part of and supplemental to the Kansas income tax act.";

And by renumbering sections accordingly;

Also on page 4, in line 5, by striking "K.S.A. 74-50,222, 74-50,223 and 79-32,267" and inserting "K.S.A. 2021 Supp. 74-50,223 and 79-32,267";

On page 1, in the title, in line 3, by striking all after the semicolon; in line 4, by striking all before "expanding"; in line 5, by striking "K.S.A. 74-50,222, 74-50,223 and 79-32,267" and inserting "K.S.A. 2021 Supp. 74-50,223 and 79-32,267";

And adjusting the title and repealer accordingly if multiple amendments are adopted

Senator _____