

HOUSE BILL No. 2222

By Committee on Energy and Utilities

1-25

9 AN ACT concerning income taxation; relating to credits; certain hybrid
10 motor vehicles.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) For taxable years 2007 and 2008, any taxpayer who
14 makes expenditures for a qualified hybrid motor vehicle shall be allowed
15 a credit against the taxpayer's income tax liability under the Kansas in-
16 come tax act in an amount equal to such taxpayer's expenditures but not
17 to exceed \$2,500. The tax credit under this section shall be allowed only
18 to the first individual to take title to any such motor vehicle. The tax credit
19 under this section shall be deducted from the taxpayer's income tax li-
20 ability for the taxable year in which the expenditures are made by the
21 taxpayer. If the amount of the tax credit exceeds the taxpayer's income
22 tax liability for the taxable year, the amount thereof which exceeds such
23 tax liability shall be refunded to the taxpayer. A taxpayer shall not claim
24 both the tax credit provided in this section and the tax credit provided in
25 K.S.A. 79-32,201, and amendments thereto. In no event shall the total
26 amount of credits allowed under this section exceed \$2,500,000 for any
27 one fiscal year.

28 (b) As used in this section, "qualified hybrid motor vehicle" means a
29 motor vehicle with a gross vehicle weight of less than 8,000 lbs that com-
30 bines two or more onboard sources of power that can directly or indirectly
31 provide propulsion power. A qualified hybrid motor vehicle with a gross
32 vehicle weight of less than 6,000 lbs shall meet tier 2 bin 5 emission
33 standards. A qualified hybrid motor vehicle with a gross weight of 6,000
34 lbs but less than 8,500 lbs shall meet tier 2 bin 8 emission standards.

35 Sec. 2. This act shall take effect and be in force from and after its
36 publication in the statute book.