

# Journal of the House

## EIGHTH DAY

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HALL OF THE HOUSE OF REPRESENTATIVES,  
TOPEKA, KS, Thursday, January 18, 2024, 11:00 a.m.

The House met pursuant to adjournment with Speaker pro tem Carpenter in the chair.

The roll was called with 118 members present.

Reps. Alcalá, Donohoe and Highberger were excused on verified illness.

Reps. Maughan, Murphy, S. Ruiz and Seiwert were excused on excused absence by the Speaker.

Prayer by Chaplain Holmes:

Dear Father;

This is the day You have made; our desire is to rejoice and be glad in it!

Thank You for the opportunity to serve the people of Kansas  
in this unique position in which we find ourselves.

Indeed, You have blessed us that we might bless others.

We will most certainly engage in many conversations of substance  
and importance in the coming hours.

Your Word teaches, “A gentle answer turns away wrath,  
but a harsh word stirs up anger.”

Help us look for the way of gentleness in our debate and decision making.

Remind us, if You will, that few good decisions  
are made out of an angry heart.

We pray for our National leaders that they might exercise caution  
and wisdom as they tend to the business of our Nation.

We pray for our women and men in uniform who are tasked  
with the defense of our Nation as well as our very way of life.

Protect them with Your hand of justice and righteousness.

Bless our families today. May they be nourished at Your well of grace.

In the name of Jesus I pray

Amen

The Pledge of Allegiance was led by Rep. Barth.

### INTRODUCTION OF GUESTS

There being no objection, the following remarks of Rep. Waymaster are spread upon the Journal:

Today we bring attention to a beacon of hope and progress in our state—The University of Kansas Cancer Center. The University of Kansas Cancer Center has long been a symbol of excellence, demonstrating an unwavering commitment to eradicating

the burdens of cancer within Kansas and beyond. Through tireless dedication, groundbreaking research, and compassionate patient care, this institution has become a leading force in the fight against one of the most formidable challenges of our time.

Their work was recently recognized by the National Cancer Institute (NCI), who rewarded the cancer center with “comprehensive” designation in 2022. With this award KU Cancer Center is now one of only 56 NCI-designated comprehensive cancer centers in the country, and the only one in our state and region. This is the highest level of recognition awarded by the NCI and is the gold standard for cancer centers. This places KU Cancer Center in the top 1% of cancer centers across the country and means that Kansans will be cared for by the world’s leading cancer experts who will have access to cutting-edge research initiatives. To put it simply, this translates to saved lives. Patients treated at NCI-designated cancer centers have a 25% greater chance of survival.

I am fortunate to be joined today by leadership from The University of Kansas Cancer Center as well as two cancer survivors.

Dr. Roy Jensen serves as the vice chancellor and director of The University of Kansas Cancer Center, director of the Kansas Masonic Cancer Research Institute and CEO of the Masonic Cancer Alliance. Since joining the cancer center in 2004, Dr. Jensen has recruited a world-class leadership team and built a robust research program that made the comprehensive designation possible.

Jeff Wright serves as the Senior Vice President of Cancer Services at The University of Kansas Health System. Wright serves as the current chair of the Board of Ambassadors for the American Cancer Society.

CiCi Rojas is co-owner and president of Tico Productions and Tico Sports, a multicultural marketing firm located in Mission, Kansas. She is also an engaged citizen, serving on the boards of several community organizations including the YMCA. In 2017, CiCi was diagnosed with stage 4 large b-cell lymphoma. She underwent several chemotherapy treatments, including two CAR-T treatments and a bone marrow transplant. CiCi has been in remission since 2020.

Darren McLaughlin serves as the Chief of Police for Merriam, KS and has been serving the citizens of Merriam for 34 years. He is married to his wife Mindy and the father of two children, Kyle and Grace. Darren was diagnosed in January of 2019 with Stage 4 Non-Hodgkin's Lymphoma. He received CAR-T therapy in June 2019 and has been cancer free since July 2019.

Fred Logan is the Chair of the Masonic Cancer Alliance Partners Advisory Board. In 2023, Fred received the first-ever Chancellor’s Award for Distinguished Service in part for his work in support of The University of Kansas Cancer Center

They are here today with many others as part of “KU Cancer Center Day in the Statehouse.” I ask that if your life has been impacted by cancer in any way, that you stand and join me in expressing our appreciation for the achievements and dedication of The University of Kansas Cancer Center.

## **INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS**

The following bills and concurrent resolution were introduced and read by title:

**HB 2526**, AN ACT concerning water; relating to watershed districts; authorizing the chief engineer to adopt rules and regulations under the watershed district act; relating to dams, levees and other water obstructions; removing an exception for the required consent or permit of the chief engineer to construct or modify a hazard class A dam;

clarifying which structures shall be considered water obstructions and not a dam; increasing application fees for a permit to construct, modify or add to a dam; requiring preconstruction permit fees to construct, modify or add to a water obstruction or to change or diminish the course, current or cross section of a stream; requiring an annual registration fee for hazard class C and class B dams that are located on an owner's property; removing statutory fee amounts for inspections; requiring inspections of hazard dams to be conducted by the chief engineer or an authorized representative of the chief engineer; removing requirement for inspection fees to be remitted to the state treasurer; adding a civil penalty of not less than \$100 nor more than \$1,000 per violation; remitting civil penalty amounts to the water structures fund; amending K.S.A. 82a-301, 82a-302, 82a-303b and 82a-305a and repealing the existing sections, by Committee on Water.

**HB 2527**, AN ACT concerning public utilities; relating to the state corporation commission; authorizing cost recovery mechanisms for certain rate base additions; requiring the commission to evaluate the capital structure of certain public utilities without regard for entities affiliated with such utility; authorizing certain public utilities to elect a specific return on equity in rate proceedings; increasing the peak demand threshold and discount term for economic development electric rates for large facilities; removing requirements for tracking and deferral to a regulatory asset of revenue reductions caused by economic development rates; authorizing a rate adjustment mechanism for the construction of new gas-fired electric generating facilities; amending K.S.A. 2023 Supp. 66-101j and 66-1239 and repealing the existing sections, by Committee on Energy, Utilities and Telecommunications.

**HB 2528**, AN ACT concerning property taxation; relating to residential property; restricting homestead taxes to not more than the established base year amount for individuals 65 years of age and older, by Committee on Taxation.

**HB 2529**, AN ACT concerning income taxation; decreasing the rate of tax for individuals; amending K.S.A. 2023 Supp. 79-32,110 and repealing the existing section, by Committee on Taxation.

**HB 2530**, AN ACT concerning insurance; relating to insurance laws and enforcement thereof; removing automobile club from the definition of person; amending K.S.A. 2023 Supp. 40-2,125 and repealing the existing section, by Committee on Insurance.

**HB 2531**, AN ACT concerning insurance; relating to risk-based capital requirements; updating the version of instructions in effect; amending K.S.A. 2023 Supp. 40-2c01 and repealing the existing section, by Committee on Insurance.

**HB 2532**, AN ACT concerning insurance; relating to group-funded liability and group-funded workers compensation pools; changing certain reporting requirements; amending K.S.A. 12-2620, 44-584 and 44-590 and repealing the existing sections, by Committee on Insurance.

**HB 2533**, AN ACT concerning insurance; relating to examinations; requiring that insurance examiner per diem amounts and expenses, outside consulting and data processing fees and pro rata funding for examination equipment and software be reasonable; establishing a tiered fee structure for examinations of insurance companies and societies based on gross premiums; amending K.S.A. 40-223 and repealing the existing section, by Committee on Insurance.

**HB 2534**, AN ACT concerning income taxation; relating to Kansas adjusted gross income; providing a subtraction modification for amounts received as compensation for

serving in the armed forces; amending K.S.A. 2023 Supp. 79-32,117 and repealing the existing section, by Representatives Proctor, Blex, Buehler, Clifford, Collins, Dodson, M., Ellis, Goddard, T. Johnson, Neelly, Penn, Roth, Thompson, Turk, Underhill and Waggoner.

**HB 2535**, AN ACT concerning campaign finance; prohibiting the use of cryptocurrency; deleting the prohibition against the use of campaign funds for a candidate for federal office; amending K.S.A. 25-4153 and repealing the existing section, by Committee on Elections.

**HB 2536**, AN ACT concerning children and minors; relating to the revised Kansas code for care of children; establishing SOUL family legal permanency as a permanency option for children in need of care who are 16 years of age or older; allowing courts to establish SOUL family legal permanency; defining SOUL family legal permanency; reconciling definition of behavioral health crisis in the revised Kansas code for care of children; amending K.S.A. 38-2234, 38-2263, 38-2264, 38-2266 and 38-2268 and K.S.A. 2023 Supp. 38-2202, 38-2203 and 38-2255 and repealing the existing sections; also repealing K.S.A. 2023 Supp. 38-2202a, by Committee on Child Welfare and Foster Care.

**HB 2537**, AN ACT concerning municipalities; relating to the authority of cities and counties to enter into contracts; mandating that certain contractual provisions be incorporated into all such contracts, including the provisions of department of administration form DA-146a; providing certain exceptions, by Committee on Local Government.

**HB 2538**, AN ACT concerning the taxpayer notification costs fund; continuing the reimbursement from the fund for printing and postage costs of county clerks through calendar year 2028; amending K.S.A. 2023 Supp. 79-2989 and repealing the existing section, by Committee on Local Government.

**HB 2539**, AN ACT concerning postsecondary education; relating to the Kansas promise scholarship act; removing the Kansas residency requirement for eligibility for such scholarships; modifying the definition of part-time student; amending K.S.A. 2023 Supp. 74-32,271, 74-32,275 and 74-32,276 and repealing the existing sections, by Committee on Education.

**HB 2540**, AN ACT concerning public health; relating to the practice of cosmetology; definitions, exempting the practice of hair removal by sugaring from the definition of cosmetology; amending K.S.A. 2023 Supp. 65-1901 and 65-1928 and repealing the existing sections, by Representative Wasinger.

**HB 2541**, AN ACT concerning natural resources; relating to state moneys for conservation; establishing the state conservation fund, the working lands conservation fund, the wildlife conservation fund and the Kansas outdoors fund; providing for the use of moneys in such funds by the Kansas department of agriculture and the Kansas department of wildlife and parks; requiring certain reports regarding such funds be made to the governor and the legislature; authorizing certain transfers from the state general fund and the lottery operating fund to the state conservation fund; transfers from the state conservation fund to the working lands conservation fund, wildlife conservation fund and the Kansas outdoors fund; amending K.S.A. 2023 Supp. 74-8711 and repealing the existing section, by Committee on Agriculture and Natural Resources.

**HB 2542**, AN ACT concerning agriculture; relating to the Kansas pet animal act; certain defined terms; operating an animal shelter or pound; making changes to certain

defined terms; refusal to issue or renew and the modification, limitation, suspension or revocation of any license or permit; immediate actions to protect the public interest; requiring the posting of a cash or security bond to pay for the costs of caring for a seized or impounded pet animal; requiring certain licensees that cease to engage in licensed activity to notify the commissioner at least 10 days prior to ceasing business, or if extenuating circumstances exist, not later than the date such activity ceases; requiring a closing inspection to confirm licensed activity has ceased prior to expiration of the license period; requiring certain additional rules and regulations; increasing the maximum amount of certain fees; clarifying the conditions required for a licensed veterinarian to act as or be a boarding or training kennel operator; changing the date during which a licensee or permit holder that is in the process of ceasing to do business may be issued a temporary closing permit; amending K.S.A. 47-1701, 47-1704, 47-1706, 47-1706a, 47-1707, 47-1709, 47-1712, 47-1715, 47-1721, 47-1723, 47-1725 and 47-1732 and repealing the existing sections, by Committee on Agriculture and Natural Resources.

**HB 2543**, AN ACT concerning agriculture; relating to livestock marks and brands; requiring approval of livestock brand applications by the animal health commissioner; submission of brand application and registration fees; increasing the maximum amount for brand registration and renewal fees; amending K.S.A. 47-417 and repealing the existing section, by Committee on Agriculture and Natural Resources.

**HB 2544**, AN ACT concerning taxation; relating to income, privilege and premium tax credits; establishing a tax credit for employers that employ members of the Kansas army and air national guard and establishing an income tax credit for employees that are members thereof, by Committee on Commerce, Labor and Economic Development.

**HB 2545**, AN ACT concerning the self-service storage act; providing for sale of property not retrieved by an occupant after notice by an operator; allowing electronic signatures and electronic delivery for rental agreements; defining "property that has no commercial value"; providing for the effectiveness of rental agreements when such agreements are not signed or delivered by an owner or by an occupant; specifying custody and control of abandoned or towed property; amending K.S.A. 58-814 and 58-818 and K.S.A. 2023 Supp. 58-816 and repealing the existing sections, by Committee on Commerce, Labor and Economic Development.

**HB 2546**, AN ACT concerning sales and compensating use tax; relating to sales of food and food ingredients; reducing the rate of tax imposed; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 2023 Supp. 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 and repealing the existing sections, by Committee on Taxation.

**HOUSE CONCURRENT RESOLUTION No. HCR 5021—**

By Representatives Miller, V., Alcalá, Amyx, Ballard, Carlin, Carmichael, Carr, Curtis, Haskins, Highberger, Martinez, McDonald, Melton, Meyer, Miller, D., Miller, S., Neighbor, Ohaebosim, Oropeza, Osman, Ruiz, L., Ruiz, S., Sawyer, Clayton, Schlingensiepen, Stogsdill, Weigel and Winn

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to the assessed valuation of property in determining property taxes for real property used for residential purposes and real property necessary to accommodate a residential community of mobile or manufactured homes.

*Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the House of Representatives and two-thirds of the members elected (or appointed) and qualified to the Senate concurring therein:*

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

**"§ 1. System of taxation; classification; exemption.** (a) The provisions of this subsection shall govern the assessment and taxation of property ~~on and after January 1, 2013, and each year thereafter.~~ Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles and watercraft, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located:

<u>Prior to January 1, 2025.....</u>	<u>11½%</u>
<u>Commencing January 1, 2025.....</u>	<u>11%</u>
<u>Commencing January 1, 2026.....</u>	<u>10½%</u>
<u>Commencing January 1, 2027.....</u>	<u>10%</u>
<u>Commencing January 1, 2028.....</u>	<u>9½%</u>
<u>Commencing January 1, 2029, and thereafter.....</u>	<u>9%</u>

(2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution..... 30%

(3) Vacant lots..... 12%

(4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law..12%

(5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed.....33%

(6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25%

(7) All other urban and rural real property not otherwise specifically subclassified.....30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1) Mobile homes used for residential purposes.....11½%

(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%.....30%

(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%

(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%

(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%

(6) All other tangible personal property not otherwise specifically classified 30%

(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"*Explanatory statement.* This amendment would decrease the assessed valuation in determining property taxes for real property used for residential purposes and real property necessary to accommodate a residential community of mobile or manufactured homes.

"A vote for this proposition would decrease by ½% each year for five years the assessed valuation in determining property taxes for real property used for residential purposes and real property necessary to accommodate a residential community of mobile or manufactured homes resulting in a change from 11½% to 9% in assessed valuations.

"A vote against this proposition would continue the assessed valuation of real property used for residential purposes and real property necessary to accommodate a residential community of mobile or manufactured homes

at 11½%."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the House of Representatives and two-thirds of the members elected (or appointed) and qualified to the Senate, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the general election in November in the year 2024, unless a special election is called at a sooner date by concurrent resolution of the legislature, in which case the proposed proposition shall be submitted to the electors of the state at the special election.

### REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to committees as indicated:

Agriculture and Natural Resources: **HB 2524, HB 2525.**

Corrections and Juvenile Justice: **HB 2522.**

Elections: **HB 2511, HB 2512, HB 2513, HB 2516, HB 2517, HB 2518, HB 2519.**

Federal and State Affairs: **HB 2515.**

K-12 Education Budget: **HB 2514, HB 2521.**

Taxation: **HB 2520.**

Transportation: **HB 2523.**

### MESSAGES FROM THE SENATE

The Senate announced the appointment of Senator Corson to replace Senator Holland as a conferee on **SB 15.**

The Senate adopts the Conference Committee report on **HB 2284.**

### CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2284** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, by striking all in lines 8 through 30; following line 30, by inserting:

"Section 1. K.S.A. 2023 Supp. 79-201x is hereby amended to read as follows: 79-201x. (a) For taxable year ~~2022~~ 2024, and all taxable years thereafter, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. 72-5142, and amendments thereto: Property used for residential purposes to the extent of ~~\$40,000~~ \$100,000 of its appraised valuation.

(b) For taxable year ~~2023~~ 2025, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each



year.

Sec. 2. K.S.A. 79-1107 is hereby amended to read as follows: 79-1107. (a) Every national banking association and state bank located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ (A) For tax year 2024, the normal tax shall be an amount equal to  $2\frac{1}{4}\%$  2.25% of such net income; and

(B) for tax year 2025, and all tax years thereafter, the normal tax shall be an amount equal to 1.63% of such net income; and

~~(b)(2)~~ the surtax shall be an amount equal to  ~~$2\frac{1}{8}\%$~~  2.125% of such net income in excess of \$25,000.

(b) The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivisions thereof upon shares of capital stock or the intangible assets of national banking associations and state banks.

Sec. 3. K.S.A. 79-1108 is hereby amended to read as follows: 79-1108. (a) Every trust company and savings and loan association located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ (A) For tax year 2024, the normal tax on every trust company and savings and loan association shall be an amount equal to  $2\frac{1}{4}\%$  2.25% of such net income; and

(B) for tax year 2025, and all tax years thereafter, the normal tax on every trust company and savings and loan association shall be an amount equal to 1.61% of such net income; and

~~(b)(2)~~ the surtax on every trust company and savings and loan association shall be an amount equal to  ~~$2\frac{1}{4}\%$~~  2.25% of such net income in excess of \$25,000.

(b) The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivision thereof upon shares of capital stock or other intangible assets of trust companies and savings and loan associations.

Sec. 4. K.S.A. 2023 Supp. 79-32,110 is hereby amended to read as follows: 79-32,110. (a) *Resident individuals*. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) *Married individuals filing joint returns.*

~~(A) For tax year 2012:~~

If the taxable income is:	The tax is:
Not over \$30,000.....	3.5% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess
Over \$60,000.....	over \$30,000 \$2,925 plus 6.45% of excess

	over \$60,000
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(B) For tax year 2013:	
If the taxable income is:	The tax is:
Not over \$30,000.....	3.0% of Kansas- taxable income
Over \$30,000.....	\$900 plus 4.9% of excess over
	\$30,000
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(C) For tax year 2014:	
If the taxable income is:	The tax is:
Not over \$30,000.....	2.7% of Kansas- taxable income
Over \$30,000.....	\$810 plus 4.8% of excess over
	\$30,000
<hr/>	
(D) For tax years 2015 and 2016:	
If the taxable income is:	The tax is:
Not over \$30,000.....	2.7% of Kansas- taxable income
Over \$30,000.....	\$810 plus 4.6% of excess over
	\$30,000
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(E) For tax year 2017:	
If the taxable income is:	The tax is:
Not over \$30,000.....	2.9% of Kansas- taxable income
Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over
	\$30,000
Over \$60,000.....	\$2,340 plus 5.2% of excess over
	\$60,000
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(F) For tax year <u>years</u> 2018, and all tax years thereafter <u>through</u> 2024:	
If the taxable income is:	The tax is:
Not over \$30,000.....	3.1% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess
	over \$30,000
Over \$60,000.....	\$2,505 plus 5.7% of excess
	over \$60,000
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(2) <i>All other individuals.</i>	
(A) For tax year 2012:	
If the taxable income is:	The tax is:
Not over \$15,000.....	3.5% of Kansas- taxable income

Over \$15,000 but not over \$30,000.....	\$525 plus 6.25% of excess
	over \$15,000
Over \$30,000.....	\$1,462.50 plus 6.45% of excess
	over \$30,000

(B) — For tax year 2013:

If the taxable income is:	The tax is:
Not over \$15,000.....	3.0% of Kansas taxable income
Over \$15,000.....	\$450 plus 4.9% of excess over
	\$15,000

(C) — For tax year 2014:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.7% of Kansas taxable income
Over \$15,000.....	\$405 plus 4.8% of excess over
	\$15,000

(D) — For tax years 2015 and 2016:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.7% of Kansas taxable income
Over \$15,000.....	\$405 plus 4.6% of excess over
	\$15,000

(E) — For tax year 2017:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.9% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$435 plus 4.9% of excess over
	\$15,000
Over \$30,000.....	\$1,170 plus 5.2% of excess over
	\$30,000

(F) — For tax year years 2018, and all tax years thereafter through 2024:

If the taxable income is:	The tax is:
Not over \$15,000.....	3.1% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess
	over \$15,000
Over \$30,000.....	\$1,252.50 plus 5.7% of excess
	over \$30,000

(3) All resident individuals. For tax year 2025, and all tax years thereafter, for all individuals regardless of filing status, the tax shall be in an amount equal to 5.25% of the Kansas taxable income that is in excess of:

(A) \$12,300 for married individuals filing joint returns; and

(B) \$6,150 for all other individuals.

(b) *Nonresident individuals.* A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) *Corporations.* A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows unless otherwise modified pursuant to K.S.A. 2023 Supp. 74-50,321, and amendments thereto:

(1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and

(2) the surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of \$50,000.

(d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in subsection (a)(2) ~~hereof for tax years 2018 through 2024~~ and at the rate provided in subsection (a)(3) for tax year 2025, and all tax years thereafter.

(e) Notwithstanding the provisions of subsections (a) and (b): ~~(1) For tax years 2016 and 2017, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero; and (2), for tax year years 2018, and all tax years thereafter through 2024, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero.~~

~~(f) No taxpayer shall be assessed penalties and interest arising from the underpayment of taxes due to changes to the rates in subsection (a) that became law on July 1, 2017, so long as such underpayment is rectified on or before April 17, 2018.~~

Sec. 5. K.S.A. 2023 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from

computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xv) or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this

subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount deducted by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal



tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the

Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

~~(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and (1) For all taxable years beginning after December 31, 2007, and ending before January 1, 2024, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and~~

(2) for all taxable years beginning after December 31, 2023, amounts received as benefits under the federal social security act that are included in federal adjusted gross income of a taxpayer.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a

dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

Sec. 6. K.S.A. 2023 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. (a) The Kansas standard deduction of an individual, including a husband and

wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code.

(b) For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, \$850; and married filing status, \$700.

(c) (1) For tax year 2013 through tax year 2020, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,000; married filing status, \$7,500; and head of household filing status, \$5,500.

(2) For tax year 2021, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,000; and head of household filing status, \$6,000.

(3) In the case of tax year 2024, and all tax years thereafter, the amounts prescribed in paragraph (2) shall be increased by an amount equal to such amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.

(d) For purposes of this section, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.

Sec. 7. K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as follows: 79-32,121. (a) For tax year 2024, and all tax years thereafter, an individual shall be allowed a Kansas exemption of ~~\$2,250~~ \$2,300 for each exemption for which such individual is entitled to a deduction for the taxable year for federal income tax purposes.

(b) In addition to the exemptions provided in subsection (a), any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of ~~\$2,250~~ in the amount prescribed in subsection (a) including any increases provided for pursuant to subsection (c) for tax year-2023 2024 and all tax years thereafter.

(c) In the case of tax year 2025, and all tax years thereafter, the amount prescribed in subsection (a) shall be increased by an amount equal to such amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.

Sec. 8. K.S.A. 2023 Supp. 79-3603 is hereby amended to read as follows: 79-3603. For the privilege of engaging in the business of selling tangible personal property at retail in this state or rendering or furnishing any of the services taxable under this act, there is hereby levied and there shall be collected and paid a tax at the rate of 6.5%. On and after January 1, 2023, 17% and on and after ~~January 1, 2025~~ April 1, 2024, 18% of

the tax rate imposed pursuant to this section and the rate provided in K.S.A. 2023 Supp. 79-3603d, and amendments thereto, shall be levied for the state highway fund, the state highway fund purposes and those purposes specified in K.S.A. 68-416, and amendments thereto, and all revenue collected and received from such tax levy shall be deposited in the state highway fund.

Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax at the rate of 2% until the earlier of the date the bonds issued to finance or refinance the redevelopment project have been paid in full or the final scheduled maturity of the first series of bonds issued to finance any part of the project.

Such tax shall be imposed upon:

(a) The gross receipts received from the sale of tangible personal property at retail within this state;

(b) the gross receipts from intrastate, interstate or international telecommunications services and any ancillary services sourced to this state in accordance with K.S.A. 79-3673, and amendments thereto, except that telecommunications service does not include: (1) Any interstate or international 800 or 900 service; (2) any interstate or international private communications service as defined in K.S.A. 79-3673, and amendments thereto; (3) any value-added nonvoice data service; (4) any telecommunication service to a provider of telecommunication services which will be used to render telecommunications services, including carrier access services; or (5) any service or transaction defined in this section among entities classified as members of an affiliated group as provided by section 1504 of the federal internal revenue code of 1986, as in effect on January 1, 2001;

(c) the gross receipts from the sale or furnishing of gas, water, electricity and heat, which sale is not otherwise exempt from taxation under the provisions of this act, and whether furnished by municipally or privately owned utilities, except that, on and after January 1, 2006, for sales of gas, electricity and heat delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises, and for agricultural use and also, for such use, all sales of propane gas, the state rate shall be 0%; and for all sales of propane gas, LP gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises, the state rate shall be 0%, but such tax shall not be levied and collected upon the gross receipts from: (1) The sale of a rural water district benefit unit; (2) a water system impact fee, system enhancement fee or similar fee collected by a water supplier as a condition for establishing service; or (3) connection or reconnection fees collected by a water supplier;

(d) the gross receipts from the sale of meals or drinks furnished at any private club, drinking establishment, catered event, restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public;

(e) the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services including admissions to state, county, district and local fairs, but such tax shall not be levied and collected upon the gross receipts received from sales of admissions to any cultural and historical event which occurs triennially;

(f) the gross receipts from the operation of any coin-operated device dispensing or providing tangible personal property, amusement or other services except laundry

services, whether automatic or manually operated;

(g) the gross receipts from the service of renting of rooms by hotels, as defined by K.S.A. 36-501, and amendments thereto, or by accommodation brokers, as defined by K.S.A. 12-1692, and amendments thereto, but such tax shall not be levied and collected upon the gross receipts received from sales of such service to the federal government and any agency, officer or employee thereof in association with the performance of official government duties;

(h) the gross receipts from the service of renting or leasing of tangible personal property except such tax shall not apply to the renting or leasing of machinery, equipment or other personal property owned by a city and purchased from the proceeds of industrial revenue bonds issued prior to July 1, 1973, in accordance with the provisions of K.S.A. 12-1740 through 12-1749, and amendments thereto, and any city or lessee renting or leasing such machinery, equipment or other personal property purchased with the proceeds of such bonds who shall have paid a tax under the provisions of this section upon sales made prior to July 1, 1973, shall be entitled to a refund from the sales tax refund fund of all taxes paid thereon;

(i) the gross receipts from the rendering of dry cleaning, pressing, dyeing and laundry services except laundry services rendered through a coin-operated device whether automatic or manually operated;

(j) the gross receipts from the rendering of the services of washing and waxing and waxing of vehicles;

(k) the gross receipts from cable, community antennae and other subscriber radio and television services;

(l) (1) except as otherwise provided by paragraph (2), the gross receipts received from the sales of tangible personal property to all contractors, subcontractors or repairmen for use by them in erecting structures, or building on, or otherwise improving, altering, or repairing real or personal property.

(2) Any such contractor, subcontractor or repairman who maintains an inventory of such property both for sale at retail and for use by them for the purposes described by paragraph (1) shall be deemed a retailer with respect to purchases for and sales from such inventory, except that the gross receipts received from any such sale, other than a sale at retail, shall be equal to the total purchase price paid for such property and the tax imposed thereon shall be paid by the deemed retailer;

(m) the gross receipts received from fees and charges by public and private clubs, drinking establishments, organizations and businesses for participation in sports, games and other recreational activities, but such tax shall not be levied and collected upon the gross receipts received from: (1) Fees and charges by any political subdivision, by any organization exempt from property taxation pursuant to K.S.A. 79-201 *Ninth*, and amendments thereto, or by any youth recreation organization exclusively providing services to persons 18 years of age or younger which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for participation in sports, games and other recreational activities; and (2) entry fees and charges for participation in a special event or tournament sanctioned by a national sporting association to which spectators are charged an admission which is taxable pursuant to subsection (e);

(n) the gross receipts received from dues charged by public and private clubs, drinking establishments, organizations and businesses, payment of which entitles a

member to the use of facilities for recreation or entertainment, but such tax shall not be levied and collected upon the gross receipts received from: (1) Dues charged by any organization exempt from property taxation pursuant to K.S.A. 79-201 *Eighth* and *Ninth*, and amendments thereto; and (2) sales of memberships in a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and whose purpose is to support the operation of a nonprofit zoo;

(o) the gross receipts received from the isolated or occasional sale of motor vehicles or trailers but not including: (1) The transfer of motor vehicles or trailers by a person to a corporation or limited liability company solely in exchange for stock securities or membership interest in such corporation or limited liability company; (2) the transfer of motor vehicles or trailers by one corporation or limited liability company to another when all of the assets of such corporation or limited liability company are transferred to such other corporation or limited liability company; or (3) the sale of motor vehicles or trailers which are subject to taxation pursuant to the provisions of K.S.A. 79-5101 et seq., and amendments thereto, by an immediate family member to another immediate family member. For the purposes of paragraph (3), immediate family member means lineal ascendants or descendants, and their spouses. Any amount of sales tax paid pursuant to the Kansas retailers sales tax act on the isolated or occasional sale of motor vehicles or trailers on and after July 1, 2004, which the base for computing the tax was the value pursuant to K.S.A. 79-5105(a), (b)(1) and (b)(2), and amendments thereto, when such amount was higher than the amount of sales tax which would have been paid under the law as it existed on June 30, 2004, shall be refunded to the taxpayer pursuant to the procedure prescribed by this section. Such refund shall be in an amount equal to the difference between the amount of sales tax paid by the taxpayer and the amount of sales tax which would have been paid by the taxpayer under the law as it existed on June 30, 2004. Each claim for a sales tax refund shall be verified and submitted not later than six months from the effective date of this act to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of tax paid as provided by this act. All such refunds shall be paid from the sales tax refund fund, upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or the director's designee. No refund for an amount less than \$10 shall be paid pursuant to this act. In determining the base for computing the tax on such isolated or occasional sale, the fair market value of any motor vehicle or trailer traded in by the purchaser to the seller may be deducted from the selling price;

(p) the gross receipts received for the service of installing or applying tangible personal property which when installed or applied is not being held for sale in the regular course of business, and whether or not such tangible personal property when installed or applied remains tangible personal property or becomes a part of real estate, except that no tax shall be imposed upon the service of installing or applying tangible personal property in connection with the original construction of a building or facility, the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence or the construction, reconstruction, restoration, replacement or repair of a bridge or highway.

For the purposes of this subsection:

(1) "Original construction" means the first or initial construction of a new building or facility. The term "original construction" shall include the addition of an entire room or floor to any existing building or facility, the completion of any unfinished portion of any existing building or facility and the restoration, reconstruction or replacement of a building, facility or utility structure damaged or destroyed by fire, flood, tornado, lightning, explosion, windstorm, ice loading and attendant winds, terrorism or earthquake, but such term, except with regard to a residence, shall not include replacement, remodeling, restoration, renovation or reconstruction under any other circumstances;

(2) "building" means only those enclosures within which individuals customarily are employed, or which are customarily used to house machinery, equipment or other property, and including the land improvements immediately surrounding such building;

(3) "facility" means a mill, plant, refinery, oil or gas well, water well, feedlot or any conveyance, transmission or distribution line of any cooperative, nonprofit, membership corporation organized under or subject to the provisions of K.S.A. 17-4601 et seq., and amendments thereto, or municipal or quasi-municipal corporation, including the land improvements immediately surrounding such facility;

(4) "residence" means only those enclosures within which individuals customarily live;

(5) "utility structure" means transmission and distribution lines owned by an independent transmission company or cooperative, the Kansas electric transmission authority or natural gas or electric public utility; and

(6) "windstorm" means straight line winds of at least 80 miles per hour as determined by a recognized meteorological reporting agency or organization;

(q) the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith. The tax imposed by this subsection shall be applicable to the services of repairing, servicing, altering or maintaining an item of tangible personal property which has been and is fastened to, connected with or built into real property;

(r) the gross receipts from fees or charges made under service or maintenance agreement contracts for services, charges for the providing of which are taxable under the provisions of subsection (p) or (q);

(s) on and after January 1, 2005, the gross receipts received from the sale of prewritten computer software and the sale of the services of modifying, altering, updating or maintaining prewritten computer software, whether the prewritten computer software is installed or delivered electronically by tangible storage media physically transferred to the purchaser or by load and leave;

(t) the gross receipts received for telephone answering services;

(u) the gross receipts received from the sale of prepaid calling service and prepaid wireless calling service as defined in K.S.A. 79-3673, and amendments thereto;

(v) all sales of bingo cards, bingo faces and instant bingo tickets by licensees under K.S.A. 75-5171 et seq., and amendments thereto, shall be exempt from taxes imposed pursuant to this section;

(w) all sales of charitable raffle tickets in accordance with K.S.A. 75-5171 et seq., and amendments thereto, shall be exempt from taxes imposed pursuant to this section;



and

(x) commencing on January 1, 2023, and thereafter, the state rate on the gross receipts from the sale of food and food ingredients shall be as set forth in K.S.A. 2023 Supp. 79-3603d, and amendments thereto.

Sec. 9. K.S.A. 2023 Supp. 79-3603d is hereby amended to read as follows: 79-3603d. (a) There is hereby levied and there shall be collected and paid a tax upon the gross receipts from the sale of food and food ingredients. The rate of tax shall be as follows:

- (1) Commencing on January 1, 2023, at the rate of 4%;
- (2) commencing on January 1, 2024, at the rate of 2%; and
- (3) commencing on ~~January 1, 2025~~ April 1, 2024, and thereafter, at the rate of 0%.

(b) The provisions of this section shall not apply to prepared food unless sold without eating utensils provided by the seller and described below:

(1) Food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries);

(2) (A) food sold in an unheated state by weight or volume as a single item; or

(B) only meat or seafood sold in an unheated state by weight or volume as a single item;

(3) bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas; or

(4) food sold that ordinarily requires additional cooking, as opposed to just reheating, by the consumer prior to consumption.

(c) The provisions of this section shall be a part of and supplemental to the Kansas retailers' sales tax act.

Sec. 10. K.S.A. 2023 Supp. 79-3620 is hereby amended to read as follows: 79-3620. (a) All revenue collected or received by the director of taxation from the taxes imposed by this act shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, less amounts withheld as provided in subsection (b) and amounts credited as provided in subsections (c), (d) and (e), to the credit of the state general fund.

(b) A refund fund, designated as "sales tax refund fund" not to exceed \$100,000 shall be set apart and maintained by the director from sales tax collections and estimated tax collections and held by the state treasurer for prompt payment of all sales tax refunds. Such fund shall be in such amount, within the limit set by this section, as the director shall determine is necessary to meet current refunding requirements under this act. In the event such fund as established by this section is, at any time, insufficient to provide for the payment of refunds due claimants thereof, the director shall certify the amount of additional funds required to the director of accounts and reports who shall promptly transfer the required amount from the state general fund to the sales tax refund fund, and notify the state treasurer, who shall make proper entry in the records.

(c) (1) On January 1, 2023, the state treasurer shall credit 17% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rates provided in K.S.A. 79-3603, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(2) On ~~January 1, 2025~~ April 1, 2024, and thereafter, the state treasurer shall credit 18% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rates provided in K.S.A. 79-3603, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received from the tax imposed by K.S.A. 79-3603, and amendments thereto, as certified by the director, from taxpayers doing business within that portion of a STAR bond project district occupied by a STAR bond project or taxpayers doing business with such entity financed by a STAR bond project as defined in K.S.A. 12-17,162, and amendments thereto, that was determined by the secretary of commerce to be of statewide as well as local importance or will create a major tourism area for the state or the project was designated as a STAR bond project as defined in K.S.A. 12-17,162, and amendments thereto, to the city bond finance fund, which fund is hereby created. The provisions of this subsection shall expire when the total of all amounts credited hereunder and under K.S.A. 79-3710(d), and amendments thereto, is sufficient to retire the special obligation bonds issued for the purpose of financing all or a portion of the costs of such STAR bond project.

(e) All revenue certified by the director of taxation as having been collected or received from the tax imposed by K.S.A. 79-3603(c), and amendments thereto, on the sale or furnishing of gas, water, electricity and heat for use or consumption within the intermodal facility district described in this subsection, shall be credited by the state treasurer to the state highway fund. Such revenue may be transferred by the secretary of transportation to the rail service improvement fund pursuant to law. The provisions of this subsection shall take effect upon certification by the secretary of transportation that a notice to proceed has been received for the construction of the improvements within the intermodal facility district, but not later than December 31, 2010, and shall expire when the secretary of revenue determines that the total of all amounts credited hereunder and pursuant to K.S.A. 79-3710(e), and amendments thereto, is equal to \$53,300,000, but not later than December 31, 2045. Thereafter, all revenues shall be collected and distributed in accordance with applicable law. For all tax reporting periods during which the provisions of this subsection are in effect, none of the exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto, shall apply to the sale or furnishing of any gas, water, electricity and heat for use or consumption within the intermodal facility district. As used in this subsection, "intermodal facility district" shall consist of an intermodal transportation area as defined by K.S.A. 12-1770a(oo), and amendments thereto, located in Johnson county within the polygonal-shaped area having Waverly Road as the eastern boundary, 191<sup>st</sup> Street as the southern boundary, Four Corners Road as the western boundary, and Highway 56 as the northern boundary, and the polygonal-shaped area having Poplar Road as the eastern boundary, 183<sup>rd</sup> Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding \$150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.

Sec. 11. K.S.A. 2023 Supp. 79-3703 is hereby amended to read as follows: 79-3703. (a) There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using, storing, or consuming within this state

any article of tangible personal property. Such tax shall be levied and collected in an amount equal to the consideration paid by the taxpayer multiplied by the rate of 6.5%.

(b) Commencing on January 1, 2023, and thereafter, the state rate on the amount equal to the consideration paid by the taxpayer from the sale of food and food ingredients as provided in K.S.A. 79-3603, and amendments thereto, shall be as set forth in K.S.A. 2023 Supp. 79-3603d, and amendments thereto.

(c) On and after January 1, 2023, 17% and on and after ~~January 1, 2025~~ April 1, 2024, 18% of the tax rate imposed pursuant to this section and the rate provided in K.S.A. 2023 Supp. 79-3603d, and amendments thereto, shall be levied for the state highway fund, the state highway fund purposes and those purposes specified in K.S.A. 68-416, and amendments thereto, and all revenue collected and received from such tax levy shall be deposited in the state highway fund.

(d) Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax of 2% until the earlier of: (1) The date the bonds issued to finance or refinance the redevelopment project undertaken in the district have been paid in full; or (2) the final scheduled maturity of the first series of bonds issued to finance the redevelopment project.

(e) All property purchased or leased within or without this state and subsequently used, stored or consumed in this state shall be subject to the compensating tax if the same property or transaction would have been subject to the Kansas retailers' sales tax had the transaction been wholly within this state.

Sec. 12. K.S.A. 2023 Supp. 79-3710 is hereby amended to read as follows: 79-3710. (a) All revenue collected or received by the director under the provisions of this act shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, less amounts set apart as provided in subsection (b) and amounts credited as provided in subsection (c), (d) and (e), to the credit of the state general fund.

(b) A revolving fund, designated as "compensating tax refund fund" not to exceed \$10,000 shall be set apart and maintained by the director from compensating tax collections and estimated tax collections and held by the state treasurer for prompt payment of all compensating tax refunds. Such fund shall be in such amount, within the limit set by this section, as the director shall determine is necessary to meet current refunding requirements under this act.

(c) (1) On January 1, 2023, the state treasurer shall credit 17% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rates provided in K.S.A. 79-3703, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(2) On ~~January 1, 2025~~ April 1, 2024, and thereafter, the state treasurer shall credit 18% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rates provided in K.S.A. 79-3703, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, as certified by the director, from taxpayers doing business within that portion of a redevelopment district occupied by a redevelopment project that was determined by the secretary of commerce to be of statewide as well as local importance or will create a major tourism area for the state as defined in K.S.A. 12-1770a, and amendments thereto, to the city bond finance fund created by K.S.A. 79-3620(d), and amendments thereto. The provisions of this subsection shall expire when the total of all amounts credited hereunder and under K.S.A. 79-3620(d), and amendments thereto, is sufficient to retire the special obligation bonds issued for the purpose of financing all or a portion of the costs of such redevelopment project.

This subsection shall not apply to a project designated as a special bond project as defined in K.S.A. 12-1770a(z), and amendments thereto.

(e) All revenue certified by the director of taxation as having been collected or received from the tax imposed by K.S.A. 79-3603(c), and amendments thereto, on the sale or furnishing of gas, water, electricity and heat for use or consumption within the intermodal facility district described in this subsection, shall be credited by the state treasurer to the state highway fund. Such revenue may be transferred by the secretary of transportation to the rail service improvement fund pursuant to law. The provisions of this subsection shall take effect upon certification by the secretary of transportation that a notice to proceed has been received for the construction of the improvements within the intermodal facility district, but not later than December 31, 2010, and shall expire when the secretary of revenue determines that the total of all amounts credited hereunder and pursuant to K.S.A. 79-3620(e), and amendments thereto, is equal to \$53,300,000, but not later than December 31, 2045. Thereafter, all revenues shall be collected and distributed in accordance with applicable law. For all tax reporting periods during which the provisions of this subsection are in effect, none of the exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto, shall apply to the sale or furnishing of any gas, water, electricity and heat for use or consumption within the intermodal facility district. As used in this subsection, "intermodal facility district" shall consist of an intermodal transportation area as defined by K.S.A. 12-1770a(oo), and amendments thereto, located in Johnson county within the polygonal-shaped area having Waverly Road as the eastern boundary, 191<sup>st</sup> Street as the southern boundary, Four Corners Road as the western boundary, and Highway 56 as the northern boundary, and the polygonal-shaped area having Poplar Road as the eastern boundary, 183<sup>rd</sup> Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding \$150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.";

Also on page 1, in line 31, by striking "40-1709 is" and inserting "79-1107 and 79-1108 and K.S.A. 2023 Supp. 79-201x, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 are";

And by renumbering sections accordingly;

benefits; increasing the Kansas standard deduction by a cost-of-living adjustment; increasing the Kansas personal exemption; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; concerning sales and compensating use tax; relating to sales of food and food ingredients; reducing the rate of tax imposed; modifying the percent credited to the state highway fund from revenue collected"; also in line 4, by striking "40-1709" and inserting "79-1107 and 79-1108 and K.S.A. 2023 Supp. 79-201x, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710"; in line 5, by striking "section" and inserting "sections";

And your committee on conference recommends the adoption of this report.

CARYN TYSON

VIRGIL PECK

*Conferees on part of Senate*

ADAM SMITH

BRIAN BERGKAMP

*Conferees on part of House*

On motion of Rep. A. Smith, the conference committee report on **HB 2284** was adopted.

On roll call, the vote was: Yeas 81; Nays 37; Present but not voting: 0; Absent or not voting: 7.

Yeas: Anderson, Awerkamp, Barth, Bergkamp, Bergquist, Blew, Blex, Bloom, Borjon, Bryce, Buehler, Butler, B. Carpenter, W. Carpenter, Clifford, Collins, Concannon, Corbet, Croft, Delperdang, Dodson, M., Droge, Ellis, Eplee, Essex, Estes, Fairchild, Francis, Garber, Gardner, Goddard, Goetz, Hawkins, Hill, Hoffman, Hoheisel, Houser, Howe, Howell, Howerton, Humphries, Jacobs, T. Johnson, Kessler, Landwehr, Lewis, Mason, McNorton, Minnix, Moser, Neelly, Owens, Penn, Pickert, Poetter, Proctor, Rahjes, Resman, Rhiley, Robinson, Roth, Sanders, Schmoie, Schreiber, Smith, A., Smith, C., Smith, E., Sutton, Tarwater, Thomas, Thompson, Titus, Turk, Turner, Underhill, Waggoner, Wasinger, Waymaster, White, Williams, K., Williams, L..

Nays: Amyx, Ballard, Carlin, Carmichael, Carr, Curtis, Featherston, Haskins, Haswood, Helgerson, Hougland, Hoye, Martinez, McDonald, Melton, Meyer, Miller, D., Miller, S., Miller, V., Neighbor, Ohaebosim, Oropeza, Osman, Ousley, Poskin, Probst, Ruiz, L., Sawyer, Clayton, Schlingensiepen, Stogsdill, Vaughn, Weigel, Winn, Woodard, Xu, Younger.

Present but not voting: None.

Absent or not voting: Alcalá, Donohoe, Highberger, Maughan, Murphy, Ruiz, S., Seiwert.

## CHANGE OF CONFEREES

Speaker pro tem Carpenter announced the appointment of Reps. Tarwater, Mason and Probst to replace Reps. A. Smith, Bergkamp and Sawyer as conferees on **SB 15**.

Upon unanimous consent, the House referred back to the regular business, Introduction of Bills and Concurrent Resolutions.

**INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS**

The following bills were introduced and read by title:

**HB 2547**, AN ACT concerning schools; relating to student health; authorizing the maintenance of emergency medication kits for certain life-threatening conditions; requiring a prescription for distribution of emergency medication to schools; providing requirements for the administration of emergency medication by school personnel, training; exempting certain persons from the practice of healing arts and civil liability if acting in good faith; amending K.S.A. 65-1680, 65-2872b and 72-6283 and repealing the existing sections, by Committee on Health and Human Services.

**HB 2548**, AN ACT concerning health and healthcare; enacting the no patient left alone act; relating to hospitals, adult care homes and hospice facilities; requiring such facilities to allow in-person visitation in certain circumstances; authorizing such facilities to adopt visitation policies and procedures, by Committee on Health and Human Services.

**HB 2549**, AN ACT concerning adoption; relating to termination of parental rights; requiring petitions to be filed as part of a petition for adoption or in connection with an adoption; setting requirements for petitions filed separately from adoption proceedings; amending K.S.A. 2023 Supp. 59-2136 and repealing the existing section, by Committee on Judiciary.

**HB 2550**, AN ACT concerning civil actions; relating to limitations on actions; extending the time to file a claim for damages suffered as a result of childhood sexual abuse; reviving claims against any party for such damages that occurred on or after July 1, 1984; amending K.S.A. 2023 Supp. 60-523 and repealing the existing section, by Committee on Judiciary.

**HB 2551**, AN ACT concerning certain claims against the state; making appropriations; authorizing certain transfers; imposing certain restrictions and limitations; directing or authorizing certain disbursements, procedures and acts incidental to the foregoing, by Committee on Joint Committee on Special Claims Against the State.

**HB 2552**, AN ACT concerning children and minors; relating to the secretary for children and families; prohibiting the secretary from using federal benefits received by a child in need of care for the care and custody of the child; requiring the secretary to create accounts for children receiving federal benefits; directing the use of the benefits to be for the best interests of the child; amending K.S.A. 38-2216 and repealing the existing section, by Committee on Child Welfare and Foster Care.

**HB 2553**, AN ACT concerning children and minors; relating to children who are missing in custody of the secretary for children and families; establishing procedures for the secretary and law enforcement agencies after receiving information that a child in custody of the secretary is missing; requiring the secretary to obtain and maintain an identification card for children adjudicated to be a child in need of care; amending K.S.A. 38-2221, 38-2289 and 75-712c and repealing the existing sections, by Committee on Child Welfare and Foster Care.

**HB 2554**, AN ACT concerning children and minors; relating to the secretary for children and families; directing the secretary to identify relatives of children alleged or adjudicated to be a child in need of care; requiring the secretary to file efforts to find relatives or persons with whom the child has close emotional ties and send notice to

such persons of the custody of the child; amending K.S.A. 38-2264 and K.S.A. 2023 Supp. 38-2243 and repealing the existing sections, by Committee on Child Welfare and Foster Care.

**HB 2555**, AN ACT concerning schools; relating to school districts and nonpublic schools; authorizing schools to maintain emergency albuterol kits and school personnel to administer such medication in emergency situations; establishing training requirements for administration of such medication; exempting certain persons from the practice of the healing arts and civil liability if prescribing or administering such medication in good faith; amending K.S.A. 72-6283 and repealing the existing section, by Committee on Child Welfare and Foster Care.

On motion of Rep. Croft the House adjourned pro forma until 8:30 a.m. on Friday, January 19, 2024.

JENNY HAUGH, JULIA WERNER, *Journal Clerks.*  
SUSAN W. KANNARR, *Chief Clerk.*

