

2023 House Taxation
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a/o April 28, 2023

Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2002	An Act concerning the taxpayer notification cost fund; continuing in existence the reimbursement from the fund for printing and postage costs for county clerks beyond calendar year 2023;	Jan. 24, 2023	BP Feb. 08, 2023
HB2009	An Act concerning sales taxation; relating to exemptions; providing for exemption for feminine hygiene products and diapers; amending K.S.A.2022 Supp. 79-3606 and repealing the existing section.		
HB2011	An Act concerning income taxation; relating to Kansas adjusted compensation for serving in the armed forces; amending K.S.A. 2022 Supp. 79-32, 117 and repealing existing section.	Jan. 30, 2023	Feb. 15, 2023 BNP
HB2026	An Act concerning taxation; relating to warrants issued by the secretary of revenue; providing that the secretary of revenue file a release of warrant in the county where such warrant is docketed.	Jan. 24, 2023	Feb. 06, 2023 BPA
HB2036	An Act concerning property taxation; relating to exemptions; creating a property tax exemption for homestead property of certain retired and disabled veterans.	Jan. 30, 2023	Feb. 15, 2023 BP
HB2041	An Act concerning taxation; relating to compensating use tax; providing for a sales tax exemption for a not-for-profit corporation operating a community theater.	Jan. 26, 2023	Feb. 14, 2023 BP
HB2061	An Act concerning taxation; relating to income tax rates providing a 5% tax rate for individuals and corporations and providing that future tax rate decreases be contingent on exceeding revenue estimates; relating to privilege tax rates; decreasing the surtax.	Feb. 14, 2023 Individual Income Tax Feb. 15, 2023 Corporate Income Tax	
HB2062	An Act concerning taxation; relating to rental and leased motor vehicles; imposing property tax on rental and leased vehicles and discontinuing the excise tax on the rental or lease.	March 1, 2023	
HB2066	An Act concerning property taxation; relating to motor vehicles; providing for a property tax exemption of up to two motor vehicles for firefighters and emergency medical service providers.	Feb. 2, 2023	Feb. 9, 2023 BPA
HB2106	An Act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for sales or property and services used in the provision of communications services.	Jan. 31, 2023	Feb. 13, 2023 BP
HB2107	An Act concerning income taxation; relating to the determination of Kansas adjusted gross income; increasing the income limit to qualify for the subtraction modification for social security income	Ja. 25, 2023	
HB2108	An Act concerning sales taxation; relating to exemptions for sales of certain school supplies, computers and clothing during an annual sales tax holiday.	Feb. 2, 2023	

BP - Be Passed
BPA - Be Passed as Amended

BNP - Bill Not Passed
NFA - No Final Action

RR - Re-Referred
MTR - Motion to Reconsider

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Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2109	An Act concerning income taxation; relating to the determination of Kansas adjusted gross income; increasing the income limit to qualify for a subtraction modification for social security income.	Jan. 25, 2023	Feb. 16, 2023 BPA
HB2110	An Act concerning income taxation; relating to apportionment of business income; allowing sales factor for certain taxpayers election; requiring the secretary of revenue to report to the legislature.	Jan. 31, 2023	
HB2111	An Act concerning taxation; relating to sales and compensating use tax; reducing the rate of tax on sales of food and food ingredients providing an exemption for sales of food and food ingredients providing an exemption for sales of children's diapers and feminine hygiene products; relating to STAR bonds; establishing the STAR bonds food sales tax revenue replacement fund and providing certain transfers thereto; altering the calculation for STAR bond districts; relating to income tax; discontinuing the food sales tax credit.	Feb. 7, 2023	
HB2134	An Act concerning sales and compensating use tax; relating to motor vehicles; providing for a deduction for calculating tax owed when selling a recently purchased vehicle that is a wrecked or damaged vehicle and purchasing a subsequent vehicle.	Feb. 9, 2023	
HB2135	An Act concerning taxation; relating to income privilege and charitable organizations operating pregnancy centers or residential maternity.	Feb. 2, 2023	Feb. 15, 2023 BP
HB2136	An Act concerning income taxation; relating to the determination of Kansas adjusted gross income; providing a subtraction modification for sale of property subject to eminent domain.	Feb. 9, 2023	Feb. 20, 2023 - BNP March 23, 2023 - MTR March 23, 2023 - BNP
HB2137	An Act concerning property taxation; relating to tax levy rates; neutral rate if the county clerk fails to send such notice; providing for reimbursement of printing and postage costs.		
HB2162	An Act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for hygiene products		
HB2175	An Act concerning income taxation; relating to rates; providing for future decreases contingent on the retention of 7.5% state general fund ending balance.		
HB2176	An Act creating the Arkansas city area public library district act; requiring an election to create such district; authorizing tax levy.	Feb. 7, 2023	Feb. 15, 2023 BPA Contents of HB2205 inserted into
HB2182	An Act concerning economic development; enacting the Kansas film and digital media production development act; establishing an income tax credit, sales tax exemption and loan and grant program to be administered by the secretary of commerce for the purpose of developing film, video or digital production in Kansas; establishing the Kansas film and digital media production development act education fund and the Kansas film and digital media production development act workforce training and business direct investment fund.	Feb. 13, 2023	

BP - Be Passed

BPA - Be Passed as Amended

BNP - Bill Not Passed

NFA - No Final Action

RR - Re-Referred

MTR - Motion to Reconsider

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Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2192	An Act concerning state agencies; requiring the secretary of administration to include on the Kansas transparency act website certain information concerning grants, grant awardees and grant applications.		
HB2199	An Act concerning taxation; relating to sales tax; authorizing for the purchase of up to two motor vehicles owned by resident disabled veterans or surviving spouses thereof to be exempt from the tax imposed by the Kansas retailer's sales tax act.		
HB2200	An Act concerning property taxation; relating to exemptions; establishing a property tax exemption for homestead property of certain retired and disabled veterans.		
HB2201	An Act concerning property taxation; relating to the classification and appraised valuation notice; providing information on prior year tax valuations.	Feb. 6, 2023	Feb. 8, 2023 BP
HB2202	An Act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for sales of over-the-counter drugs.		
HB2203	An Act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for purchases made by sleep in heavenly peace, inc.	March 20, 2023	
HB2204	An Act concerning income taxation; relating to credits; establishing a refundable family caregivers of disabled veterans tax credit.		
HB2205	An Act creating the Udall area public library district act; requiring an election to create such district; authorizing a tax levy.	Feb. 7, 2023	Feb. 15, 2023 Contents inserted into HB2176
HB2009	An Act providing that National Guard members receive benefits under the workers comp. act.		
HB2219	An Act concerning income taxation; allowing an itemized deduction for certain wagering losses.		
HB2220	An Act concerning property taxation; relating to exemptions; establishing a five-year property tax exemption for city, county and township property used for business incubator purposes.	Feb. 16, 2023	
HB2221	An Act concerning sales taxation; relating to rates; expanding the eligible uses for the 0% state rate for sales of certain utilities and providing for the levying of such tax by cities and counties; authorizing cities and counties to exempt sales of such utilities from such city of county taxes.		
HB2229	An Act to provide a deduction from sales or compensating use tax when selling and buying a different motor vehicle within 180 days.	Feb. 09, 2023	Feb. 20, 2023 BP
HB2231	An Act concerning property taxation; relating to exemptions; providing for an exemption for residential property where a property day care facility operates.		
HB2232	An Act concerning county appraisers; relating to qualifications for designation as a registered mass appraiser; granting authority to the director of property valuation to develop qualifying courses	Feb. 21, 2023	March 9, 2023 BP

BP - Be Passed

BPA - Be Passed as Amended

BNP - Bill Not Passed

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RR - Re-Referred

MTR - Motion to Reconsider

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Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2233	An Act concerning the historic Kansas act; eliminating the annual cap on tax credits that may be claimed for the restoration and preservation of certain commercial structures.		
HB2254	An Act concerning property taxation; relating to classification of land; including properties used for registered agritourism activities as land devoted to agricultural use.	Feb. 20, 2023	March 14, 2023 BPA
HB2256	An Act concerning sales and compensation use tax; relating to sales of food, food ingredients and prepared food; reducing the rate of tax imposed; modifying the percent credited to the state highway fund from revenue collected.		
HB2281	An Act concerning sales taxation; relating to exemptions; providing an exemption for certain purchases by disabled veterans of the armed forces of the United States.		
HB2282	An Act concerning income taxation; relating to Kansas adjusted gross income; eliminating the income limitation to receive the subtraction modification exempting social security benefits.		
HB2306	An Act concerning taxation relating to sales and compensating use tax; providing for a sales tax exemption for purchases made by Kansas suicide prevention HQ, Inc.	March 1, 2023	March 9, 2023 Contents inserted into HB2416
HB2307	An Act concerning taxation; relating to sales and compensating use tax; providing for a sales tax exemption for purchases made to establish and maintain Kansas war memorials; relating to property tax; providing for an exemption for Kansas war memorial.	March 2, 2023	
HB2316	An Act concerning income taxation; relating to certain net operating losses; allowing a carryback on loss from the sale of certain historic hotels.	March 21, 2023	
HB2317	An Act concerning property taxation; relating to the collection of taxes; providing certain tax notices and statements may be transmitted by electronic means by the county treasurer if consented to by the taxpayer.	March 2, 2023	March 9, 2023 BPA
HB2318	An Act concerning sales and compensating use tax; relating to rates; decreasing of tax to 6.15%	March 7, 2023	
HB2319	An Act concerning property taxation; relating to exemptions; providing for an exemption for business property that operates in competition with property owned or operated by governmental entity.	Feb. 15, 2023 Hearing Canceled	
HB2364	An Act concerning property taxation; relating to exemptions; increasing the extent of exemption for residential property from statewide school levy.		
HB2366	An Act concerning taxation; relating to the local ad valorem tax reduction fund; providing for transfers to political subdivisions		
HB2384	An Act concerning income taxation; relating to deductions; increasing the Kansas standard deduction by cost-of-living adjustment.		

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Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2410	An Act concerning income taxation; relating to taxable income; increasing taxable income amounts by a cost-of-living adjustment in determining Kansas income tax.		
HB2411	An Act concerning income taxation; relating to withholding and remittance of employee income taxes by employers; decreasing the penalties for failing to timely remit.	March 7, 2023	March 22, 2023 Contents inserted into SB8
HB2416	An Act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for area agencies on aging.	March 2, 2023	March 9, 2023 Contents of HB2306 inserted into HB2416 BPA
HB2419	An Act concerning income taxation; relating to credits establishing a tax credit for expenses incurred for the care of cats and dogs.		
HB2420	An Act concerning income taxation; relating to withholding taxes; establishing withholding requirements for certain employees who work in multiple states.		
HB2421	An Act concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; providing countywide retailers' sales tax authority for Grant County.	March 8, 2023	March 9, 2023 BP and placed on the Consent Calendar
HB2424	An Act concerning taxation; relating to income privilege and premium tax credits; establishing a refundable income tax credit for direct payments made by employers to student loans on behalf of qualified employee.		
HB2425	An Act concerning income taxation; relating to credits establishing a refundable income tax credit for tuition made to postsecondary institutions.		
HB2433	An Act concerning income taxation; relating to the determination of Kansas adjusted gross income; allowing a taxpayer to elect the taxable year in which a subtraction modification for contributions to a qualified tuition program would be applied.		
HB2434	An Act concerning parimutuel wagering; relating to historical horse races; crediting tax revenue generated to the horse breeding development fund and the horse fair racing benefit fund.	March 8, 2023	
HB2435	An Act concerning taxation; relating to sales and compensating use tax; reducing the rate of tax and further reducing the rate of tax on sales of food and food ingredients; providing an exemption for sales of children's diapers and feminine hygiene products relating to STAR bonds; establishing the STAR bonds food sales tax revenue replacement fund and providing certain transfers thereto; altering the calculation for STAR bond districts; relating to income tax; discontinuing the food sales tax credit.		
HB2445	An Act concerning income taxation; relating to rates; providing for additional income tax rate brackets.		
HB2454	An Act concerning taxation; relating to sales and compensating use tax; providing for sales tax exemption for purchases of construction materials by a contractor for a not-for-profit corporation operating a theater.		

BP - Be Passed

BNP - Bill Note Passed

RR - Re-Refered

BPA - Be Passed as Amended

NFA - No Final Action

MTR - Motion to Reconsider

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Bill No.	Subject	Date of Hearing/ Discussion	Final Action
HB2457	An Act concerning taxation; relating to income tax; providing a 4.95% tax rates for individuals and decreasing the normal tax for corporations; discontinuing possible future corporate rate decreases as a result of agreements under the attracting powerful economic expansion program act; increasing the income limit to qualify for a subtraction modification for social security income; providing that all social security benefits qualify for the subtraction modification commencing in tax year 2026; increasing the Kansas standard deduction by a cost-of-living adjustment; discontinuing the food sales tax credit; relating to sales and compensating use tax; reducing the rate of tax on sales of food and food ingredients; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; relating to privilege tax rates; decreasing the surtax	March 21, 2023	March 23, 2023 Contents of SB169 were removed and contents of HB2457 was inserted Bill was renamed House Substitute for SB169
HB2465	An Act concerning income taxation; relating to the salt parity act; clarifying the determination of taxable income of an electing pass-through entity; providing for the passing through of tax credits to electing pass-through entity owners	March 22, 2023	March 23, 2023 BP
HB2470	An Act concerning income taxation; relating to the homestead property tax refund act; extending the period of time to file for property tax homestead claims		
HB2474	An Act making and concerning appropriation for the fiscal year ending June 30, 2023, and June 30, 2024, for the department of administration; relating to a Kansas resident income tax rebate.		

BP - Be Passed
BPA - Be Passed as Amended

BNP - Bill Not Passed
NFA - No Final Action

RR - Re-Referred
MTR - Motion to Reconsider

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Bill No.	Senate Bills Subject	Date of Hearing/ Discussion	Final Action
SB8	An Act concerning property taxation; relating to personal property reducing penalties for the late filing of or the failure to file statements listing property assessment and the discovery of escaped property; reporting changes after initial statement.	March 15, 2023	March 22, 2023 Contents of HB2411 inserted into SB8 House Substitute for SB8 be Passed As Amended
SB33	An Act concerning income taxation; relating to Kansas adjusted gross income; eliminating the income limitation to receive the subtraction modification exempting social security benefits; relating to homestead property tax refund claims; excluding social security payments from household income for eligibility of seniors and disabled veterans related to increased property tax claims; increasing the appraised value threshold for eligibility.	March 14, 2023	
SB40	An Act permitting the carryforward of certain net operating losses for individuals for Kansas income tax purposes and excluding social security payments from household income increasing the appraised value and household income thresholds for eligibility of seniors and disabled veterans related to increased property tax homestead claims.		
SB53	An act concerning sales taxation; relating to exclusion from the sales or selling price; excluding manufacturers coupons.		
SB55	Substitute for SB55 expanding and clarifying the property tax exemption for Strother field airport property.		
SB91	An Act concerning economic development; enacting the Kansas film and digital media production development act; establishing an income tax credit, sales tax exemption and loan and grant program to be administered by the secretary of commerce for the purpose of developing film, video or digital production in Kansas; establishing the Kansas film and digital media production development act education fund and the Kansas film and digital media production development act workforce training and business direct investment fund.	March 15, 2023	March 16, 2023 BPA
SB127	An Act concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; providing countywide retailers' sales tax authority for Dickinson county		
SB147	An Act concerning income taxation; relating to credits; increasing the tax credit amount for adoption expenses; increasing the tax credit amount for household and dependent care expenses		

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Bill No.	Senate Bills Subject	Date of Hearing/ Discussion	Final Action
SB169	An Act concerning income taxation; relating to rates; providing a 4.75% tax rate for individuals.	March 13, 2023	March 23, 2023 Contents of SB169 were removed and contents of HB2457 was inserted House Substitute for SB169 BPA
SB248	An Act concerning sales and compensating used tax; relating to food; providing a sales tax exemption for sales of certain food and food ingredients; repealing the state rate reduction for sales of certain food and food ingredients.	March 13, 2023	March 15, 2023 NFA
SB252	An Act concerning taxation; relating to property tax and sales tax exemptions; providing a property tax exemption for certain business property operated in competition with property owned or operated by a government entity; providing a sales tax exemption for certain businesses competing against governmental entities.		
SB300	An Act concerning to decrease the privilege tax rates on banks, trust companies and savings and loan associations by reducing the normal tax rates.		

BP - Be Passed

BPA - Be Passed as Amended

RNP - Bill Not Passed

NFA - No Final Action

RR - Re-Referred

MTR - Motion to Reconsider