

1 **As Amended by House Committee**

2 *Session of 2002*

3  
4 **HOUSE BILL No. 2647**

5  
6 By Committee on Taxation

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8 1-17

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10 AN ACT relating to income tax; concerning credits for wildlife habitat  
11 and management activities; certain income tax credits; amending  
12 K.S.A. 79-32,203 and repealing the existing section.

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

15 Section 1. K.S.A. 79-32,203 is hereby amended to read as follows:  
16 79-32,203. (a) There shall be allowed two types of credits against the tax  
17 liability of a taxpayer imposed under the Kansas income tax act related  
18 to real property that is both:

19 (1) Designated by the secretary of wildlife and parks pursuant to the  
20 nongame and endangered species conservation act as critical habitat for  
21 a threatened or endangered species or certified by the secretary of wildlife  
22 and parks as land known to support populations of species in need of  
23 conservation; and

24 (2) included in management activities as part of a recovery plan, or  
25 an agreement identified in subsection (b) of K.S.A. 32-962 and amend-  
26 ments thereto, as approved by the secretary of wildlife and parks, for a  
27 species listed as threatened, endangered or in need of conservation pur-  
28 suant to the nongame and endangered species conservation act.

29 (b) There shall be allowed as an annual credit against the tax liability  
30 of a taxpayer imposed an amount equal to the total amount paid by the  
31 taxpayer during the taxable year for ad valorem taxes and assessments that  
32 are imposed by the state or by any political or taxing subdivision of the  
33 state or related to real property described in subsection (a) for each year  
34 that the management activities specified in the recovery plan or agree-  
35 ment described in subsection (a)(2) remain in effect and apply to such  
36 real property. The credit allowed by this subsection shall not exceed the  
37 amount of tax imposed under the Kansas income tax act reduced by the  
38 sum of any other credits allowable pursuant to law.

39 (c) There shall be allowed as a credit against the tax liability of a  
40 taxpayer imposed under the Kansas income tax act an amount equal to  
41 costs incurred by the taxpayer for habitat management or construction  
42 and maintenance of improvements on real property described in subsec-  
43 tion (a). Such costs shall be for management or improvements in accord-

1 ance with management activities as a part of a recovery plan or conser-  
2 vation agreement identified in subsection (b) of K.S.A. 32-962 and  
3 amendments thereto, as approved by the secretary of wildlife and parks,  
4 for a species listed as threatened, endangered or in need of conservation  
5 pursuant to the nongame and endangered species conservation act. The  
6 tax credit allowed by this subsection shall be deducted from the taxpayer's  
7 income tax liability for the taxable year in which the expenditures are  
8 made by the taxpayer. If the amount of such tax credit exceeds the tax-  
9 payer's income tax liability for such taxable year, the taxpayer may elect,  
10 at the time of filing the initial return upon which the credit is claimed,  
11 to: (1) Carry over the amount thereof that exceeds such tax liability for  
12 deduction from the taxpayer's income tax liability in the next succeeding  
13 taxable year or years until the total amount of the tax credit has been  
14 deducted from tax liability; or (2) receive reimbursement of the amount  
15 thereof that exceeds such tax liability, to be paid from amounts appro-  
16 priated to the secretary of revenue for that purpose upon warrants of the  
17 director of accounts and reports issued pursuant to vouchers approved  
18 by the secretary or a person or persons designated by the secretary. **For**  
19 **taxable years 2002 through 2007, in no event shall: (1) The aggre-**  
20 **gate amount of credits allowed exceed \$100,000; and (2) any tax-**  
21 **payer be allowed an annual credit in an amount exceeding \$2,000.**

22 (d) The provisions of this section shall be applicable to all taxable  
23 years commencing after December 31, 1997, but before January 1,  
24 ~~2003~~2008.

25 Sec. 2. K.S.A. 79-32,203 is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its  
27 publication in the statute book.

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