

SENATE BILL No. 627

AN ACT concerning the Kansas national guard; relating to pay and allowances; amending K.S.A. 2001 Supp. 48-225 and repealing the existing section.

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

Section 1. K.S.A. 2001 Supp. 48-225 is hereby amended to read as follows: 48-225. (a) When an officer or enlisted person of the Kansas national guard is ordered by the governor to perform active state service, such person shall receive from the state, pay and allowances as may be authorized by the adjutant general at the rate now or hereafter paid or allowed by law to officers and enlisted persons of the same rank and length of service in the armed forces of the United States. The minimum amount of such pay and allowances shall not be less than the amount received by an individual in the pay grade of E-6 with six years of military service credited for pay purposes. *During any period or consecutive periods of state active duty in excess of 30 days, an officer or enlisted member of Kansas national guard shall be entitled to reimbursement of the officer's or member's cost of privately-purchased or employer-provided health insurance for such officer or member and such officer's or member's family when the policy of insurance was in force prior to such officer or member being ordered to perform active state service. Such reimbursement shall not exceed the amount paid for premiums for individual or family health insurance coverage under the state employees group health insurance plan. The reimbursement shall be treated as an allowance and paid by the state and shall be considered as a cost of state active duty.* If any part of the compensation of such persons for the above service is paid by the United States, then there shall be paid from state funds, only that part thereof not paid by the United States.

(b) The governor shall have authority to detail any member of the governor's staff or any other officer or enlisted person of the Kansas national guard upon any tour of military duty or to attend any military or civil ceremony, within or without the state, as the governor may deem for the best interest of the service.

New Sec. 2. (a) For taxable years commencing after December 31, 2001, the employer of any officer or enlisted member of the Kansas national guard shall be allowed a credit against the income tax imposed by the Kansas income tax in an amount equal to amounts paid by such employer for health insurance for such officer or member and such officer's or member's family during any period or consecutive periods of state active duty in excess of 30 days if such employer is not otherwise required to pay for such insurance.

(b) The credit allowed by this section shall not exceed the amount of tax imposed under the Kansas income tax act reduced by the sum of any other credits allowable pursuant to law. If the amount of the credit allowed by subsection (a) of this section exceeds the taxpayer's income tax liability imposed under the Kansas income tax act, such excess amount may be carried over for credit in the same manner in the succeeding taxable years until the total amount of such credit is used.

(c) For taxable years commencing after December 31, 2001, on or before December 15, 2002, and each ensuing year, upon certification by the adjutant general to the director of accounts and reports of the amount that an employer, who is a political subdivision of the state, of any officer or enlisted member of the Kansas national guard paid for health insurance for such officer or member and such officer's or member's family during any period or consecutive periods of state active duty in excess of 30 days, if such employer is not otherwise required to pay for such insurance and upon such certification, the director of accounts and reports shall transfer from the state general fund to the general fund of such employer an amount equal to the amount paid for such health insurance. Each officer and enlisted member of the national guard requesting reimbursement under this section shall present proof of such health insurance cost on forms furnished by the adjutant general.

Sec. 3. K.S.A. 2001 Supp. 48-225 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

I hereby certify that the above BILL originated in the SENATE, and passed that body

\_\_\_\_\_

\_\_\_\_\_  
*President of the Senate.*

\_\_\_\_\_  
*Secretary of the Senate.*

Passed the HOUSE \_\_\_\_\_

\_\_\_\_\_  
*Speaker of the House.*

\_\_\_\_\_  
*Chief Clerk of the House.*

APPROVED \_\_\_\_\_

\_\_\_\_\_  
*Governor.*