

MINUTES OF THE House COMMITTEE ON Federal and State Affairs

The meeting was called to order by Rep. Neal D. Whitaker at _____
Chairperson

1:45 xxx
a.m./p.m. on _____ April 23, 1983 in room Chambers of the Capitol.

All members were present except:

Committee staff present:

Conferees appearing before the committee:

Chairman Whitaker called the meeting to order and advised the Committee that SB 375 was needed on the floor for debate. Rep. Sughrue moved, Rep. Ramirez seconding, that SB 375 be reported favorably for passage. The motion carried.

Chairman Whitaker advised the Committee of a proposed bill on solar energy system credits and asked for introduction. Rep. Brady moved, Rep. Ramirez seconding, that the bill be introduced. (See Attachment A) The motion carried. Rep. Brady moved, Rep. Ramirez seconding, that HB 2584 be reported favorably for passage. The motion carried.

The meeting adjourned.

Attach A
MEMBERS COPY

3 RS 1498

HOUSE BILL NO. 2584

By Committee on Federal and State Affairs

AN ACT concerning solar energy system credits; amending K.S.A. 1982 Supp. 79-32,166, as amended by section 2 of 1983 House Bill No. 2045, and repealing the existing section.

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

Section 1. K.S.A. 1982 Supp. 79-32,166, as amended by section 2 of 1983 House Bill No. 2045, is hereby amended to read as follows: 79-32,166. (a) Any resident individual taxpayer who completes installation of a solar energy system supplying energy for such taxpayer's principal dwelling prior to January 1, 1986, or who acquires title to a dwelling prior to January 1, 1986, which dwelling is to be used as the taxpayer's principal dwelling and is supplied energy from a solar energy system for which the credit allowed by this section has never been claimed, shall be entitled to claim a credit in an amount equal to 30% of the cost of such system, including installation costs, or \$1,500, whichever is less, against the income tax liability imposed against such taxpayer pursuant to article 32 of chapter 79 of the Kansas Statutes Annotated. For all taxable years commencing after December 31, 1983, the total amount of credit allowed under this section shall not exceed \$1,500 for any one dwelling. Such tax credit shall be deducted from the taxpayer's income tax liability for the taxable year in which the solar energy system was acquired by the taxpayer. If the amount of such tax credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof which exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next two succeeding taxable years until the total amount of the tax credit has been deducted from tax liability.

Attch. A

(b) Notwithstanding the provisions of subsection (a), if the amount of the taxpayer's tax liability is less than \$500 in the first year in which the credit is claimed under this section, an amount equal to the amount by which $1/3$ of the credit allowable under this section exceeds such tax liability shall be refunded to the taxpayer and the amount by which such credit exceeds such tax liability less the amount of such refund may be carried over for the next two succeeding taxable years. If the amount of the taxpayer's tax liability is less than \$500 in the second year in which the credit is claimed under this section, an amount equal to the amount by which $1/2$ of the amount of the credit carried over from the first taxable year exceeds such tax liability shall be refunded to the taxpayer and the amount by which the amount of the credit carried over from the first taxable year exceeds such tax liability less the amount of such refund may be carried over to the next succeeding taxable year. If the amount of the credit carried over from the second taxable year exceeds the taxpayer's income tax liability for such year, the amount thereof which exceeds such tax liability shall be refunded to the taxpayer.

(c) For the purposes of this section, the cost of a passive solar system shall be those costs incurred which exceed the costs that would have been incurred in the conventional construction of a building.

Sec. 2. K.S.A. 1982 Supp. 79-32,166, as amended by section 2 of 1983 House Bill No. 2045, is hereby repealed.

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