

**SENATE ASSESSMENT & TAXATION COMMITTEE
2023-2024 Bill Action Index (FINAL)**

Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
SENATE BILLS				
4	1/10/2023 - Sen Fagg	Providing for a sales tax exemption for construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf.	1/24/2024	Be Passed. Contents inserted into SB 60. 1/24/2024
7	1/10/2023 Sen. Steffen	Reducing income tax rates for resident individuals domiciled in a rural equity decline county.		No Action
21	1/11/2023 - Sen Faust Goudeau	Providing an annual sales tax holiday for sales of certain school supplies.		No Action
22	1/11/2023 - Sen Corson	Providing a sales tax exemption for certain purchases and sales by the Johnson county Christmas bureau association.		Content inserted into SB 60 1/24/2024
29	1/12/2023 - Sens. Peck, Bowers, Claeys, Doll, Faust-Goudeau, Petersen	Providing a back-to-school sales tax holiday for sales of school supplies, computers and clothing.		No Action
30	1/12/2023 - Assess. & Taxation; 1/9/2024 Rereferred back to Committee	Increasing the Kansas standard deduction by a cost-of-living adjustment for income tax purposes.		Be Passed as Amended 3-25-2024
41	1/13/2023 - Assess. & Taxation; 1/9/2024 Rereferred back to Committee	Providing a remittance credit to retailers for the collection of sales and compensating use tax.		Be Passed as amended 1/24/2024
52	1/19/2023 - Assess. & Taxation	Increasing the income limit for the exemption of social security benefits and exempting certain retirement plan income from Kansas income tax.		No Action

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54	1/19/2023; 1/9/2024 Rereferred back to Committee	Expanding the eligible uses to qualify for the 0% state sales tax rate for certain utilities and providing for the levying of local sales tax on such sales by cities and counties.	1/25/2024 2/8/2024	Be Passed as Amended 2/8/2024
56	1/19/2023 - Assess. & Taxation	Increasing the income limit for the income tax subtraction modification for social security income		No Action
57	1/19/2023 - Assess. & Taxation	Establishing a 0% state rate for sales and use taxes for food and food ingredients, providing a sales tax exemption for children's diapers and feminine hygiene products, establishing the STAR bonds food sales tax revenue replacement fund and altering the calculation for STAR bond districts.		No Action
58	1/19/2023 - Sens. Peck, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Kloos, Pittman	Providing a sales tax exemption for certain purchases by disabled veterans.	2/15/2024 3/11/2024	Amended 2/15/2024; Content inserted into Senate Substitute for HB 2036 BP 3/11/2024
60	1/20/2023 - Sen Bowers 1/9/2024 Rereferred back to Com.	Providing a sales tax exemption for custom meat processing services.	1/24/2024	Content of SB 4 inserted; Content inserted of SB 22; Content of SB 129 inserted. Senate Sub for SB 60 Be Passed 1/24/2024.
61	1/20/2023 - Assess. & Taxation	Providing an income tax rate of 5% for individuals and corporations, decreasing the surtax for entities subject to the privilege tax and providing that future income tax rate decreases be contingent on exceeding revenue estimates.		No Action
79	1/24/2023 Sen Haley	Authorizing counties to impose an earnings tax.		No Action
80	1/24/2023 - Assess. & Taxation; 1/9/2024 Referred back to Com.	Excluding social security payments from household income for eligibility of seniors and disabled veterans related to increased property tax homestead claims.		Amended 1/25/2024; contents of SB80 inserted into HB2421. 2/15/2024

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81	1/24/2023 - Assess. & Taxation; 1/9/2024 Rereferred back to Com.	Providing a Kansas income tax subtraction modification for the federal work opportunity tax credit and the employee retention credit disallowances.		
89	1/25/2023 - Sen Holscher	Providing for sales tax exemption for feminine hygiene products and diapers.		Amended 1/30/20204
94	1/25/2023 - Sen Peck 1/9/2024 Rereferred back to Com.	Discontinuing state property tax levies for the Kansas educational building fund and the state institutions building fund and providing for financing therefor from the state general fund.		Be Passed as Amended 3/11/2024
97	1/25/2023 - Assess. & Taxation 1/9/2024 Rereferred back to Com.	Increasing the extent of property tax exemption for residential property from the statewide school levy.		
101	1/26/2023 - Assess. & Taxation	Providing a sales tax exemption for area agencies on aging.		No Action
110	1/27/2023 - Sen Blasi	Exempting all social security benefits from Kansas income tax.		Be Passed as Amended. 3/25/2024
124	2/1/2023 - Sen Pittman	Allowing a Kansas itemized deduction for wagering losses for income tax purposes.		No Action
125	02/01/23 - Assess. & Taxation (Paul Finney)	Allowing income tax net operating loss carryback from the sale of certain historic hotels.		Content inserted into Senate Substitute for HB 2232. 3/14/2024.
126	2/1/2023 - Assess. & Taxation; 1/9/2024 Rereferred back to Com.	Providing an individual income tax credit for certain residential solar and wind energy expenditures.		Amended 3/14/2024.
128	02/01/23 - Sen Straub 1/9/2024 Rereferred back to Com.	Establishing the ad astra opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.		

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129	2/2/2023 - Sen Kloos	Providing a sales tax exemption for purchases of personal property or services by doorstep, inc.	1/24/2024	Content inserted into SB 60. 1/24/2024
136	2/2/2023 - Commerce	Providing a tax credit for the installation of certain water conservation systems in newly constructed houses.		No Action
138	2/3/2023 - Sen Alley; 1/9/24 Rereferred back to Com.	Expanding and clarifying the property tax exemption for Strother field airport property.		
164	2/7/2023 - Commerce	Providing a \$2,000 tax credit for qualified employees of licensed child care facilities.		No Action
168	2-7-23 - Assess. & Taxation	Authorizing cities and counties to exempt sales of food and food ingredients from sales taxes levied by such city or county.		No Action
178	2-8-23 - Sen. Haley	Requiring judicial foreclosure tax sales by public auction to be held in person at a physical location in the county.		No Action
179	2-8-23 -Sen. Haley	Providing that payment of special assessments for years other than the year being redeemed is not required for purposes of partial redemption of homesteads with delinquent property taxes.		No Action
196	2/8/2023 Sen. Pittman	Reinstating transfers to the local ad valorem tax reduction fund (LAVTRF).	1/11/2024	No Action
227	2/10/2023 Assess. & Taxation	Allowing a retailer to retain the state rate of sales and compensating use tax from movie ticket sales and concession sales.		No Action
230	2/13/2023 Assess & Taxation	Enacting the Kansas thrift savings plan act and establishing terms, conditions, requirements, membership elections, accounts, benefits, contributions and distributions related to such act.		No Action
247	2/14/2023 Assess. & Taxation	Providing a sales tax exemption for purchases by a not-for-profit corporation operating a community theater.		No Action

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Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
263	2/17/2023 Assess. & Taxation; 1/9/2024 Rereferred back to Com.	Requiring director of property valuation appraiser directives be established by rules and regulations.		
264	2/17/2023 Assess. & Taxation	Increasing the income tax credit amount for household and dependent care expenses	1/25/2024	No Action
274	2/22/2023 Paul Davis	Requiring the use of the cost approach for special purpose property for property tax valuation purposes.		No Action
299	3/8/2023 Assess. & Taxation	Providing a Kansas exemption for state income tax purposes for an unborn child with a detectable heartbeat.		No Action
300	3/7/2023 3/26/2024 3/27/2024 (Ruled materially changed)	House Substitute for SB 300 by Committee on Taxation - Modifying income tax rates for individuals, increasing the standard deduction and the Kansas personal exemption, increasing the income limit for an income tax subtraction modification for social security income, increasing the extent of property tax exemption for residential property from the statewide school levy, decreasing the privilege tax normal tax rate, abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund, providing for certain transfers to the special city and county highway fund and decreasing the rate of ad valorem tax imposed by a school district.		
306	3/9/2023	Including losses from investments in technology-enabled fiduciary financial institutions in Kansas adjusted gross income for income tax purposes.	2/1/2024	Be Passed 3/25/2024
311	3/15/2023; 1/9/2024 Rereferred back to Com.	Excluding internal revenue code section 1031 exchange transactions as indicators of fair market value for property tax valuation purposes.		Amended 3/12/2024. Be Passed as Amended 3/13/2024.

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Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
313	3/16/2023; 1/9/2024 Rereferred back to Com.	Clarifying the determination of taxable income and providing for the passing through of tax credits to electing pass-through entity owners for purposes of the salt parity act		
327	1/8/2024	Excluding social security payments from household income and increasing the appraised value threshold for eligibility of seniors and disabled veterans related to increased property tax homestead claims and citing the section as the golden years homestead property tax freeze program		No Action
332	1/9/2024	Providing for the distribution of local ad valorem tax reduction fund (LAVTRF) moneys from the state to residential property taxpayers in the form of rebates.	2/13/2024	No Action
376	1/22/2024 Riley Scott	Extending the time period for the single city port authority income tax credit.	2/8/2024	Be Passed as Amended. 2/20/2024
377	1/23/20224 Sen. Petty	Increasing the extent of property tax exemption for residential property from the statewide school levy, decreasing the normal rate of privilege tax, increasing the household and dependent care expenses income tax credit amount, exempting all social security benefits from Kansas income tax, increasing the Kansas standard deduction, providing for an annual sales tax holiday for certain sales of school supplies, computers and clothing, providing sales tax exemptions for children's diapers and feminine hygiene products and reducing the state rate of tax on sales of food and food ingredients to 0% on April 1, 2024.	2/1/2024	Content removed. Content of CCR 2284 inserted. Some language of CCR 169 inserted. Be Passed as Sen. Sub for SB 377. 2/20/2024.
403	1/26/2024	Providing a sales tax exemption for be able, inc.		No Action

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421	1/30/2024 Sen. Blasi, Alley, Erickson, Fagg, Faust-Goudeau, Kerschen, Masterson, Petersen, Ware	Providing a sales tax exemption for exploration place, inc.	2/8/2024	Content inserted into HB 2819. 3/25/2024
429	1/31/2024 Sen. Holland	Reducing the state rate of tax on sales of food and food ingredients to 0% on April 1, 2024.		No Action
435	2/2/2024 Assess. & Taxation	Providing a sales tax exemption for period products, diapers and incontinence products.	3/7/2024	Be Passed as Amended. 3/25/2024
436	2/2/2024 Assess. & Taxation	Establishing a child income tax credit.		No Action
451	2/6/2024 Assess. & Taxation	Creating the Dwayne Peaslee technical training center district act to authorize the establishment of the Dwayne Peaslee technical training center district in Douglas county.		No Action
452	2/6/2024 Sen. Blasi	Excluding certain school district bond and interest levies from increased property tax homestead refund claim amounts.	2/13/2024	No Action
453	2/6/2024 Assess. & Taxation	Excluding social security payments from household income and expanding eligibility related to increased property tax homestead property tax refund claims.	2/15/2024	No Action
454	2/6/2024 Assess. & Taxation	Providing a sales tax exemption for purchases of property and services by nonprofit organizations distributing food pursuant to a food distribution program on a charitable basis.		No Action
466	2/7/2024 Sen. Peck	Permitting purchasers to pay the sales tax on sales of trailers to the director of taxation or county treasurer instead of being collected by retailers.		No Action

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468	2/7/2024 Assess. & Taxation	Prohibiting cities and counties that grant or approve certain property tax exemptions or tax increment financing from exceeding their revenue neutral rates for property tax purposes.	2/14/2024	Be Passed as Amended. 3/13/2024.
480	2/8/2024 Assess. & Taxation	Authorizing teleconference or video conference hearings in the small claims and expedited hearings division of the state board of tax appeals.	2/13/2024	Be Passed as Amended. 2/20/2024
482	2/8/2024 Assess. & Taxation	Providing that county clerks are not required to send revenue neutral rate notices to property owners of exempt property.	2/15/2024	Be Passed as Amended. 2/20/2024
484	2/8/2024 Assess. & Taxation	Providing property tax exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers.	2/15/2024	Be Passed as Amended 2/20/2024
494	2/9/2024 Sen. Blasi	Enacting the adoption savings account act, allowing individuals to establish adoption savings accounts with certain financial institutions, providing eligible expenses, requirements and restrictions for such accounts and establishing addition and subtraction modifications for contributions to such accounts under the Kansas income tax act.	3/20/2024	Amended. Content inserted into Senate Substitute for HB 2416. 3/21/2024
498	2/12/2024 Sen. Erickson	Establishing a tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities and establishing a child tax credit, increasing the tax credit amount for adoption expenses and making the credit refundable and providing a sales tax exemption for pregnancy resource centers and residential maternity facilities.	3/5/2024	Be Passed as Amended. 3/13/2024.
507	2/14/2024 Assess. & Taxation	Providing for the apportionment of business income by the single sales factor and requiring the use of single sales factor pursuant to the multistate tax compact.	3/6/2024 3/14/2024	Amended 3/25/2024.

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Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
509	2/14/2024 Sen. Erickson	Establishing the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.	3/6/2024 3/7/2024	Be Passed as Amended 3/12/2024.
515	2/16/2024 Assess. & Taxation	Providing a sales tax exemption for the Dane G. Hansen foundation.	3/6/2024	No Action
520	2/20/2024 Assess. & Taxation	Providing a sales tax exemption for certain not-for-profit organizations that provide public transportation services.		No Action
536	3/6/2024 Assess. & Taxation	Requiring political subdivisions to adopt a budget that remains at or below revenue neutral and use funds to reduce property tax in order to receive local ad valorem tax reduction fund (LAVTRF) distributions.	3/21/2024	Content inserted into HB 2026. 3/25/2024
537	3/6/2024	Providing countywide retailers' sales tax authority for Neosho county.	3/21/2024	Be Passed. 3/21/2024
539	3/8/2024	Simplifying income tax rates for individuals, increasing the standard deduction and the Kansas personal exemption, increasing the income limit for an income tax subtraction modification for social security income, increasing the extent of property tax exemption for residential property from the statewide school levy, decreasing the privilege tax normal tax rate and establishing a 0% state rate for sales and use taxes for sales of food and food ingredients on July 1, 2024.	3/12/2024	Be Passed as Amended 3/13/2024.
545	3/13/2024 Assess. & Taxation Referred to Com. on Commerce 3/13/2024	Providing a sales tax exemption for the construction or remodeling of a qualified data center in Kansas and the purchase of data center equipment, eligible data center costs, electricity and certain labor costs to qualified firms that commit to a minimum investment of at least \$600,000,000 and meet new Kansas jobs and other requirements.		No Action

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Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
546	3/13/2024 Assess. & Taxation	Decreasing the corporate income tax rate, discontinuing tax credits of the high performance incentive program and payroll withholding tax benefits of the promoting employment across Kansas act and repealing certain unused tax credits.	3/19/2024 3/20/2024	Amended. Content inserted into HB 2201. 3/25/2024
SENATE CONCURRENT RESOLUTION				
1604	2/9/2023 Sen. Pittman	Proposing to amend section 1 of article 11 of the constitution of the state of Kansas to limit property tax valuation increases for residential property.		No Action
1613	1/9/2024 Sen. Holland	Proposing to amend the constitution of the state of Kansas to decrease the assessed value for real property used for residential purposes to 10 1/2% for 2025 and 9 1/2% for 2026 and each year thereafter.		No Action
1621	3/26/2024 Assess. & Taxation	Proposing a constitutional amendment to provide authority to the legislature to limit property tax increases for residential property that is owned by and the principal place of residence of lawful permanent residents of Kansas who are 62 years of age or older or disabled or to exempt such property from ad valorem taxation.		No Action
HOUSE BILLS				
2026	3/14/2023	Requiring the secretary of revenue to file release of tax warrants in the county where the warrant is docketed after payment of taxes owed.		Content deleted. Content of SB 536 inserted. Passed as Sen Sub for HB 2026 as Amended. 3/25/2024
2036	4/4/2023	Creating a property tax exemption for retired and disabled veterans.	1/17/2024	Content removed. Content of SB 58 as Amended inserted 3/11/2024. Passed as Sen. Sub. for HB 2036 as Amended 3/11/2024.
2176	3/6/2023 1/25/2024 Rereferred to Local Government	Creating the Arkansas city area public library district act, requiring an election for the creation of such district and authorizing unified school district No. 470 to levy a tax on behalf of the library district.		No Action

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Bill Number	Date Referred/Req By	Short Title	Date of Hearing/Discussion	Action Taken
Sen Sub for HB 2201	3/10/2023; 1/9/2024 W/drawn from Calendar, Rereferred to Com on Assess. & Tax	Excluding social security payments from household income and increasing the appraised value and household income thresholds for eligibility of seniors and disabled veterans related to increased property tax homestead claims.		Content of SB 546 inserted. Passed as Sen. Sub for HB 2201 as Amended. 3/25/2024
2229	3/10/2023	Providing a deduction from sales or compensating use tax when selling and buying different motor vehicles within 180 days.	1/24/2024	Be Passed as Amended 3/13/2024.
2232	3/30/2023	Granting the director of property valuation the authority to develop qualifying courses for county appraisers to be registered mass appraisers.	3/14/2024	Content removed. SB 125 inserted as amended. Be Passed as Sen. Sub. for HB 2232 as Amended. 3/14/2024.
2254	4/4/2023	Amending the definition of land devoted to agricultural use for property tax purposes to include properties used as part of registered agritourism activities.	1/24/2024 3/13/2024	Be Passed as Amended. 3/13/2024.
2317	4/4/2023	Providing that certain tax notices and statements may be transmitted by electronic means by the county treasurer and county appraiser if consented to by the taxpayer	1/24/2024	Content deleted. Amended by inserting language for over the counter medications. Be Passed as Amended Senate Substitute for HB2317 3/13/2024.
2416	4/4/2023	Providing for a sales tax exemption for area agencies on aging and purchases made by Kansas suicide prevention HQ, inc.		Content deleted. Content of SB 494 as amended inserted. Be Passed as Sen. Sub. for HB 2416 as Amended. 3/21/2024
2421	3/17/2023	Providing countywide retailers' sales tax authority for Grant county		Content deleted. Content of SB 80 as Amended inserted 2/15/2024.
2465	3/30/2023	Clarifying the determination of taxable income and providing for the passing through of tax credits to electing pass-through entity owners for purposes of the salt parity act.	2/19/2024	Be Passed as Amended 2/20/2024.
Sen Sub 2609	3/28/2024	Providing a property tax exemption for new electric generation facilities and new pollution control devices and additions constructed or installed at electric generation facilities and discontinuing property tax exemptions for certain existing electric generation facilities.		No Action

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2757	3/28/2024	Enacting the adoption savings account act, allowing individuals to establish adoption savings accounts with certain financial institutions, providing eligible expenses, requirements and restrictions for such accounts and establishing addition and subtraction modifications for contributions to such accounts under the Kansas income tax act.		No Action
2819	3/22/2024	Providing countywide retailers' sales tax authority for Rawlins county for the purpose of financing costs of attendance centers or other district facilities.		Content deleted. Content of SB 421 inserted. Passed as Sen. Sub. For HB 2819. 3/25/2024
2828	4/3/2024	Providing countywide retailers' sales tax authority for Marshall county for the purpose of financing the costs of constructing or remodeling and furnishing a jail facility.		No Action
BUDGET REVIEW/RECOMMENDATIONS				
	Department of Revenue			
	Presentation on 2/6/2024; Recommendation: Amended 2/7/2024			
	Board of Tax Appeals			
	Presentation on 2/6/2024; Recommendation 2/7/2024			
APPOINTMENTS				
	BOARD OF TAX APPEALS			
	Devin Sprecker , term expired 1/15/2024; Reappointment (Hearing and Action 3/5/2024) Recommendation 3/5/2024			
	Virginia Powell , term expired 1/15/2024; Reappointment (Hearing and Action 3/5/2024) Recommendation 3/5/2024			