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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 11, 2025
Subject: House Bill No. 2097 (As Introduced)

Summary

House Bill No. 2097 amends and reinstates the expired nongame and endangered species habitat income tax credit. The credit was first in effect in tax year 1998 and was disallowed starting in in tax year 2002.

The bill reinstates the two income tax credits starting in tax year 2026. The first credit equals the amount paid by the taxpayer for ad valorem taxes and assessments for each year that the management activities specified in the recovery plan or agreement remain in effect and apply to such real property. The bill specifies that applicable critical habitat for a threatened or endangered species would be required to be identified by the Unites States Fish and Wildlife Service. The bill also includes qualified programs or management plans in addition to recovery plans as eligible management activities. The Department of Wildlife and Parks would be required to develop and provide a list on the department's website of all programs and management plans from the department and conservation organizations that meet the appropriate standards of ecological benefit and integrity to be considered as qualified.

The second credit equals the amount paid by the taxpayer for ad valorem taxes and assessments for each year that the property was enrolled for public access. The bill specifies that the credit shall apply for real property that is:

- (A) Enrolled in a program facilitated by the department of wildlife and parks providing public access for hunting, fishing or other use; and
- (B) included in qualified management activities that promote improved habitat.