

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **HB 2336** be amended on page 2, in line 11, by striking "2028" and inserting "2027"; in line 13, by striking "(A)"; by striking all in lines 25 through 35; in line 36, by striking "2028" and inserting "2027";

On page 3, in line 39, by striking all after "to"; in line 40, by striking all before the period and inserting "2025";

On page 4, in line 27, by striking "2028" and inserting "2027"; in line 33, by striking "2028" and inserting "2027";

On page 7, in line 27, by striking "2028" and inserting "2027";

On page 12, in line 10, by striking all after "(b)"; by striking all in lines 11 through 17; in line 18, by striking "(c)"; also in line 18, by striking "2028" and inserting "2027"; in line 21, by striking "(d)" and inserting "(c)"; in line 22, by striking all after the first "to"; in line 23, by striking all before the period and inserting "apportion income through the use of the single sales factor";

On page 13, in line 8, by striking all after "to"; in line 9, by striking all before the period and inserting "2025"; in line 39, by striking "2028" and inserting "2027";

On page 14, in line 1, by striking "2028" and inserting "2027"; in line 9, after "(f)" by inserting "Any manufacturer of alcoholic liquor as defined in K.S.A. 41-102, and amendments thereto, who sells to a distributor as defined in K.S.A. 41-102, and amendments thereto, shall be apportioned to this state by multiplying the business income by a fraction, the numerator of which is the property factor plus the payroll factor and the sales factor, and the denominator of

which is three.

(g)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 1, in the title, in line 4, after the semicolon by inserting "providing for the apportionment pursuant to the three-factor test of a manufacturer who sells alcoholic liquor;"; and the bill be passed as amended.

Chairperson