

STATE OF KANSAS

---

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **Substitute for SB 315**, on page 69, following line 36, by inserting:

"(d) During the fiscal year ending June 30, 2026, notwithstanding the provisions of K.S.A. 79-3234, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2026, as authorized by section 71 of chapter 117 of the 2025 Session Laws of Kansas, this or any other appropriation act of the 2026 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2026 to provide to the department of commerce, on or before June 15, 2026, information on the amount offered and claimed for the investment tax credit, payroll incentive, training incentive and relocation incentive under the attracting powerful economic expansion act for all tax years prior to tax year 2025: *Provided*, That the information on the investment tax credit shall specify which amount was applied to the taxpayer's tax liability and which amount was refunded to the taxpayer.";

On page 76, following line 30, by inserting:

"(i) During the fiscal year ending June 30, 2027, notwithstanding the provisions of K.S.A. 79-3234, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2027, as authorized by this or any other appropriation act of the 2026 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2027 to provide to the

department of commerce, on or before July 15, 2026, information on the amount offered and claimed for the investment tax credit, payroll incentive, training incentive and relocation incentive under the attracting powerful economic expansion act for tax year 2025: *Provided*, That the information on the investment tax credit shall specify which amount was applied to the taxpayer's tax liability and which amount was refunded to the taxpayer.";

On page 85, following line 9, by inserting:

"(r) During the fiscal year ending June 30, 2026, notwithstanding the provisions of K.S.A. 79-3234, and amendments thereto, and K.S.A. 2025 Supp. 74-50,226 and 74-50,227, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2026, as authorized by section 76 of chapter 117 of the 2025 Session Laws of Kansas, this or any other appropriation act of the 2026 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2026 for the above agency, in consultation with the department of revenue, to include in the agency's transparency database, on or before June 15, 2026, the amount offered and claimed for the investment tax credit, payroll incentive, training incentive and relocation incentive under the attracting powerful economic expansion act for all tax years prior to tax year 2025: *Provided*, That the information on the investment tax credit shall specify which amount was applied to the taxpayer's tax liability and which amount was refunded to the taxpayer.";

On page 98, following line 17, by inserting:

"(p) During the fiscal year ending June 30, 2027, notwithstanding the provisions of K.S.A. 79-3234, and amendments thereto, and K.S.A. 2025 Supp. 74-50,226 and 74-50,227, and amendments thereto, or any other statute, in addition to the other purposes for which

expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2027, as authorized by this or any other appropriation act of the 2026 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2027 for the above agency, in consultation with the department of revenue, to include in the agency's transparency database, on or before July 15, 2026, the amount offered and claimed for the investment tax credit, payroll incentive, training incentive and relocation incentive under the attracting powerful economic expansion act for tax year 2025: *Provided*, That the information on the investment tax credit shall specify which amount was applied to the taxpayer's tax liability and which amount was refunded to the taxpayer: *Provided further*, That, on or before January 11, 2027, the above agency shall provide such information for tax year 2025 and all prior tax years to the house of representatives committee on commerce, labor and economic development and the senate committee on commerce."

Senator \_\_\_\_\_