

HOUSE BILL No. 2097

By Committee on Taxation

Requested by Kurt Ratzlaff on behalf of the Kansas chapter of Backcountry
Hunters & Anglers

1-27

1 AN ACT concerning income taxation; relating to credits; providing for
2 approval by the department of wildlife and parks for qualified program
3 or management plans to qualify for the nongame and endangered
4 species habitat credit; amending K.S.A. 2024 Supp. 79-32,203 and
5 repealing the existing section.
6

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

8 Section 1. K.S.A. 2024 Supp. 79-32,203 is hereby amended to read as
9 follows: 79-32,203. (a) (1) There shall be allowed ~~two types of credits a~~
10 *credit* against the tax liability of a taxpayer imposed under the Kansas
11 income tax act related to real property that is both:

12 ~~(1)(A)~~ (A) Designated by the secretary of wildlife and parks pursuant to
13 the nongame and endangered species conservation act as critical habitat
14 for a threatened or endangered species *and identified by the United States*
15 *fish and wildlife service pursuant to the endangered species act of 1973 as*
16 *an ecoregion containing a threatened or endangered species* or certified
17 by the secretary of wildlife and parks as land known to support
18 populations of species in need of conservation; and

19 ~~(2)(B)~~ (B) included in management activities as part of a recovery plan,
20 or an agreement identified in K.S.A. 32-962(b), and amendments thereto,
21 as approved by the secretary of wildlife and parks for a species listed as
22 threatened, endangered or in need of conservation pursuant to the nongame
23 and endangered species conservation act *or a qualified program or*
24 *management plan meeting the term requirements established in K.S.A. 32-*
25 *962(b), and amendments thereto.*

26 (2) *The department of wildlife and parks shall develop and provide a*
27 *list on the department's website of all programs and management plans*
28 *from the department and conservation organizations that meet the*
29 *appropriate standards of ecological benefit and integrity to be considered*
30 *as qualified in paragraph (1)(B).*

31 (3) *Conservation organizations may request consideration of*
32 *qualification for the subsequent calendar year by written submission to the*
33 *department not later than July 1st of the current year. The department shall*
34 *provide guidance for conservation organizations on qualification*

1 *standards.*

2 ~~(b)(4)~~ There shall be allowed as an annual credit against the tax
3 liability of a taxpayer imposed an amount equal to the total amount paid by
4 the taxpayer during the taxable year for ad valorem taxes and assessments
5 that are imposed by the state or by any political or taxing subdivision of
6 the state or related to real property described in *this* subsection~~(a)~~ for each
7 year that the management activities specified in the recovery plan or
8 agreement described in ~~subsection (a)(2) paragraph (1)(B)~~ remain in effect
9 and apply to such real property. The credit allowed by this subsection shall
10 not exceed the amount of tax imposed under the Kansas income tax act
11 reduced by the sum of any other credits allowable pursuant to law.

12 ~~(e)(b)(1)~~ There shall be allowed as a credit against the tax liability of
13 a taxpayer imposed under the Kansas income tax act an amount equal to
14 costs incurred by the taxpayer for habitat management or construction and
15 maintenance of improvements on real property described in subsection (a).
16 Such costs shall be for management or improvements in accordance with
17 management activities as a part of a recovery plan or conservation
18 agreement identified in K.S.A. 32-962(b), and amendments thereto, as
19 approved by the secretary of wildlife and parks, for a species listed as
20 threatened, endangered or in need of conservation pursuant to the nongame
21 and endangered species conservation act. The tax credit allowed by this
22 subsection shall be deducted from the taxpayer's income tax liability for
23 the taxable year in which the expenditures are made by the taxpayer. If the
24 amount of such tax credit exceeds the taxpayer's income tax liability for
25 such taxable year, the taxpayer may elect, at the time of filing the initial
26 return upon which the credit is claimed, to:

27 ~~(1) Carry over the amount thereof that exceeds such tax liability for~~
28 ~~deduction from the taxpayer's income tax liability in the next succeeding~~
29 ~~taxable year or years until the total amount of the tax credit has been~~
30 ~~deducted from tax liability; or~~

31 ~~(2) receive reimbursement of the amount thereof that exceeds such~~
32 ~~tax liability, to be paid from amounts appropriated to the secretary of~~
33 ~~revenue for that purpose upon warrants of the director of accounts and~~
34 ~~reports issued pursuant to vouchers approved by the secretary or a person~~
35 ~~or persons designated by the secretary.~~ *There shall be allowed a credit*
36 *against the tax liability of a taxpayer imposed under the Kansas income*
37 *tax act related to real property that is both:*

38 *(A) Enrolled in a program facilitated by the department of wildlife*
39 *and parks providing public access for hunting, fishing or other use; and*

40 *(B) included in qualified management activities that promote*
41 *improved habitat.*

42 *(2) The department of wildlife and parks shall develop and provide a*
43 *list on the department's website of programs and management plans from*

1 *the department and conservation organizations that meet the appropriate*
2 *standards of ecological benefit and integrity to be considered as qualified*
3 *in paragraph (1)(B).*

4 *(3) Conservation organizations may request consideration of*
5 *qualification for the subsequent calendar year by written submission to the*
6 *department not later than July 1 of the current year. The department shall*
7 *provide guidance for conservation organizations on qualification*
8 *standards.*

9 *(4) There shall be allowed as an annual credit against the tax*
10 *liability of a taxpayer imposed an amount equal to the total amount paid*
11 *by the taxpayer during the taxable year for ad valorem taxes and*
12 *assessments that are imposed by the state or by any political or taxing*
13 *subdivision of the state or related to real property described in subsection*
14 *(c) multiplied by the percentage of the year that the property was enrolled*
15 *for public access for each year that the activities described in paragraph*
16 *(1)(B) occur and apply to such real property. The credit allowed by this*
17 *subsection shall not exceed the amount of tax imposed under the Kansas*
18 *income tax act reduced by the sum of any other credits allowable pursuant*
19 *to law.*

20 ~~(d)~~(e) *The provisions of this section shall be applicable to all taxable*
21 *years commencing after December 31, 1997, but before January 1, 2003-*
22 *2025.*

23 *Sec. 2. K.S.A. 2024 Supp. 79-32,203 is hereby repealed.*

24 *Sec. 3. This act shall take effect and be in force from and after*
25 *January 1, 2026, and its publication in the statute book.*