

SESSION OF 2026

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2645

As Recommended by House Committee on
Taxation

Brief*

HB 2645 would extend through tax year 2031 the income tax credit for certain contributions to community colleges and technical colleges for capital improvements, deferred maintenance, or the purchase of technology or equipment.

[*Note:* The tax credit is currently scheduled to expire at the end of tax year 2026.]

Background

The bill was introduced by the House Committee on Taxation at the request of a representative of the Kansas Association of Community Colleges.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by representatives of the Kansas Association of Community Colleges, Cowley College, Garden City Community College, and Kansas Technical Colleges. The proponents generally stated Kansas community and technical colleges serve the state by preparing the state's future workforce and the bill would incentivize continued greater investments in Kansas community and technical colleges and

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

provide additional certainty for donors and colleges planning for capital and equipment investments.

Written-only proponent testimony was provided by the President of Washburn University and a representative of Velocity Flow Technologies.

No other testimony was provided.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue estimates enactment of the bill would decrease State General Fund revenues by \$5.0 million per year, beginning in FY 2028. Any fiscal effect associated with the bill is not reflected in *The FY 2027 Governor's Budget Report*.

Taxation; tax credits; education; community colleges; technical colleges; sunset