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MEMORANDUM

To: House Committee on Taxation
From: Scott Wells
Date: February 8, 2017
Subject: Tax Credit Provisions in HB 2237

During the hearing on House Bill 2237, Representative Johnson asked for information relating to the credits in the bill which would be restored for individual taxpayers. A list of those credits, along with a brief description, can be found below.

- 32-1438—Agritourism liability insurance.
- 39-7,132 -- Aid to families with dependent children.
- 40-2246 -- Employee health insurance or care and amounts contributed to HSA.
- 65-7107 – Assistive device individual development account contributions.
- 74-8206 – Investment in stock issued by Kansas Venture Capital, Inc.
- 74-8304 – Cash investments in a certified Kansas venture capital company.
- 74-8316 – Investments in the technology-based venture capital fund.
- 74-8401 – Cash investment in a certified local seed capital pool.
- 79-32,182b – Research and development expenditures.
- 79-32,190 – Expenditures for child day care services for employees.
- 79-32,200 – Financial assistance to families with dependent children.
- 79-32,201 – Expenditures for alternative-fueled motor vehicles and fueling stations.
- 79-32,204 – Improvements to a swine facility.
- 79-32,207 – Expenditures to plug abandoned oil or gas wells.
- 79-32,210 – Amounts equal to difference between property tax levied in 2001 and current year for certain telecom equipment.
- 79-32,212 – Retirement of indebtedness authority by certain port authorities.
- 79-32,222 – Expenditures made for refineries to comply with environmental standards.