

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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TIMOTHY C. HODGE
72ND DISTRICT

Representative Tim Hodge

Testimony for HB 2654

Proponent – Written

March 13, 2018

HB2654— Providing an income tax credit for expenditures to construct health or education facilities by KCAC member institutions.

To the respected members of the House Tax Committee,

HB 2654 would create a new income tax credit for 20.0 percent of the amount expended by a member institution of the Kansas Collegiate Athletic Conference to construct a health or education facility in tax years 2018, 2019, and 2020. Any unused tax credits would be allowed to be carried forward until the taxpayer has enough tax liability in order to claim the tax credit. The bill would allow the tax credits to be transferred to another taxpayer that has Kansas tax liability as long as the Director of Taxation at the Department of Revenue is notified of the transfer. The Department of Revenue would have the authority to adopt rules and regulations to implement the bill.

It is unknown what the cost would be on this bill.

Thank You
S. C. H.
Tim C. Hodge
District 72
Newton, Ks.

A handwritten signature in black ink, appearing to be "S. C. H.", written over the printed name and title of the representative.