

**HOUSE BILL No. 2341**

By Committee on Taxation

2-9

1 AN ACT concerning rural opportunity zones; amending K.S.A. 2016  
2 Supp. 74-50,222 and repealing the existing section.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 2016 Supp. 74-50,222 is hereby amended to read as  
6 follows: 74-50,222. As used in K.S.A. 74-50,222, 74-50,223 and 79-  
7 32,267, and amendments thereto:

8 (a) "Institution of higher education" means a public or private  
9 nonprofit educational institution that meets the requirements of  
10 participation in programs under the higher education act of 1965, as  
11 amended, 34 C.F.R. § 600;

12 (b) "rural opportunity zone" means Allen, Anderson, Barber,  
13 Bourbon, Brown, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Clay,  
14 Cloud, Coffey, Comanche, *Cowley*, Decatur, Doniphan, Edwards, Elk,  
15 Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton,  
16 Harper, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa,  
17 Labette, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell,  
18 Montgomery, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne,  
19 Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush,  
20 Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens,  
21 Sumner, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita,  
22 Wilson or Woodson counties;

23 (c) "secretary" means the secretary of commerce; and

24 (d) "student loan" means a federal student loan program supported by  
25 the federal government and a nonfederal loan issued by a lender such as a  
26 bank, savings and loan or credit union to help students and parents pay  
27 school expenses for attendance at an institution of higher education.

28 Sec. 2. K.S.A. 2016 Supp. 74-50,222 is hereby repealed.

29 Sec. 3. This act shall take effect and be in force from and after its  
30 publication in the statute book.