

Journal of the Senate

SIXTY-FIRST DAY

SENATE CHAMBER, TOPEKA, KANSAS
Tuesday, May 4, 2021, 10:00 a.m.

The Senate was called to order by Vice President Rick Wilborn.

The roll was called with 40 senators present.

The Vice President introduced guest chaplain, Pastor David Beauchamp, Director, Church Ambassador Network of Kansas, to deliver the invocation:

Almighty God, Creator of this Universe and Creator of me, I come before You today, on the floor of this Kansas Senate. I humbly ask for Your Presence to fill this chamber. As a Kansas pastor and a follower of Your Son, Jesus, I realize that every hallway and office, every nook and cranny, of this Capitol Building falls within your purview. You also extend Your Providential care to every nook and cranny of the entire State of Kansas. As such, I place myself under Your Sovereignty and I pray that every Senator does as well.

As a state and as a nation we have societal issues that have confronted us. We have faced a pandemic; we have faced injustice; we have faced violence; we have faced issues that challenge the very bedrock that our founding fathers established. Through it all, I pray that we may respond with a dependence on You. May we seek Your divine truths to help guide policy decisions that will be pleasing to You. I pray that each of these 40 senators would seek Your face. I pray that by doing so that they will have the best interests for every person in the State of Kansas so that each Kansan can align their interests with Your plans and purposes.

There are tough issues facing this Senate, especially during this month. There will be disagreements to be sure. I ask that as issues are discussed that there is a respect and a civility that is a part of every dialog. I pray that all here may love others the way Jesus has sacrificially loved each of us.

As I conclude this prayer, I ask that Your blessings be given to all who support this legislative body, many whose responsibilities are never made public. May each support person and each Senator know that the people of the State of Kansas appreciate their work on all the important policy decisions that are made in this chamber.

I offer this prayer in the name of Your Son, My Savior and Lord, Jesus Christ, Amen.

The Pledge of Allegiance was led by Vice President Wilborn.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to Committees as indicated:

Transportation: **SB 313**.

INTRODUCTION OF ORIGINAL MOTIONS AND SENATE RESOLUTIONS

Senator Sykes introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1721—

A RESOLUTION recognizing 25 years of 529 Education Savings Plans to assist with educating and training our future workforce, and the importance of providing financial empowerment tools to families across Kansas so they may better afford the rising costs of higher education and reduce reliance on student loans.

WHEREAS, Over the past 40 years, the cost of higher education has been consistently increasing at two to three times the rate of inflation each year; and

WHEREAS, Nearly 60% of all federal financial aid is in the form of loans, significantly increasing the number of college graduates faced with the burden of paying enormous student loan debt upon entering the workforce; and

WHEREAS, Concerned by the mounting financial strain placed on young professionals, states began to develop innovative programs designed to help families and students save for their college education; and

WHEREAS, In 1996, the United States Congress, with bipartisan support, developed Section 529 in the Internal Revenue Code and the resulting federal tax benefits, including tax deferred treatment of the earnings when used for higher education; and

WHEREAS, Section 529 of the Internal Revenue Code and the subsequent federal tax benefits led to the development of college savings plans nationwide; and

WHEREAS, The Setting Every Community Up for Retirement Enhancement (SECURE) Act, signed into law on December 20, 2019, expanded qualified higher education expenses to include repayment of qualified education loans and allowed funds to cover registered apprenticeships; and

WHEREAS, 529 Education Savings Plans allow any U.S. citizen or resident to open an account or be a beneficiary of an account, and there are no age or income limitations; and

WHEREAS, It is the responsibility of the Kansas State Treasurer to administer the Kansas program, known as Learning Quest 529 Savings Plans; and

WHEREAS, The work of the Office of the Kansas State Treasurer to promote saving for college is providing leadership and innovation to improve educational and economic opportunities for all Kansans; and

WHEREAS, Learning Quest 529 Savings Plans allow Kansans to plan for future education expenses for oneself or one's child or grandchild; and

WHEREAS, To celebrate the longevity and benefits of this program, May 29, 2021, is nationally recognized as National 529 College Savings Plan Day: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we recognize 25 years of 529 Education Savings Plans to assist with educating and training our future workforce, and the importance of providing financial empowerment tools to families across Kansas so they may better afford the rising costs of higher education and reduce reliance on student loans; and

Be it further resolved: That the Secretary of the Senate shall send an enrolled copy of this resolution to Senator Sykes.

On emergency motion of Senator Sykes **SR 1721** was adopted unanimously.

ORIGINAL MOTION

Senator Alley moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bills: **Sub SB 286; SCR 1611; HB 2187; S Sub HB 2313.**

COMMITTEE OF THE WHOLE

On motion of Senator Alley, the Senate resolved itself into Committee of the Whole, for consideration of bills on the calendar under the heading of General Orders with Senator Claeys in the chair.

HB 2187 be amended by the adoption of the committee amendments, be further amended by motion of Senator Longbine: on page 13, in line 35, by striking "Kansas register" and inserting "statute book"

and **HB 2187** be passed as further amended.

The committee report on **HB 2313** recommending **S Sub HB 2313** be adopted.

Senator Sykes moved to divide **S Sub HB 2313** into two parts.

Part One was retained.

Upon the showing of five hands a roll call vote was requested on Part One.

On roll call, the vote was: Yeas 35; Nays 0; Present and Passing 4; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Masterson, McGinn, O'Shea, Olson, Petersen, Pettey, Pittman, Pyle, Ryckman, Suellentrop, Sykes, Tyson, Ware, Warren, Wilborn.

Present and Passing: Peck, Steffen, Straub, Thompson.

Absent or Not Voting: Longbine.

Part Two was retained by voice vote.

The Committee rose and reported progress (See Committee of the Whole afternoon session.)

On motion of Senator Alley, the Senate recessed until 2:00 p.m.

The Senate met pursuant to recess with Vice President Wilborn in the chair.

MESSAGE FROM THE HOUSE

The House adopts the Conference Committee report on **SB 60.**

The House adopts the Conference Committee report on **SB 47.**

COMMITTEE OF THE WHOLE

The Senate returned to Committee of the Whole for consideration of bills on the calendar under the heading of General Orders with Senator Claeys in the chair.

On motion of Senator Claeys the report for the morning and the following afternoon report was adopted:

S Sub HB 2313 be amended by motion of Senator Holland: on page 8, following line 16, by inserting:

"New Sec. 17. The provisions of sections 17 through 33, and amendments thereto, shall be known as and may be cited as the golden years homestead property tax freeze

act. The purpose of this act shall be to provide refunds arising from increased ad valorem tax assessments to: (a) Certain persons who are of qualifying age and who own their homesteads; or (b) certain persons who have a disability as a result of military service and who own their homesteads.

New Sec. 18. As used in sections 17 through 33, and amendments thereto:

(a) "Act" means the golden years homestead property tax freeze act.

(b) "Base year" means the earliest year in which: (1) An individual was, during the entire calendar year, both domiciled in this state and was: (A) A person who is 65 years of age or older; or (B) a disabled veteran; and (2) the appraised value of the homestead is \$395,000 or less. A claimant shall only be eligible for a claim for refund under this act if the appraised value of the homestead in the base year is \$395,000 or less. For any individual who satisfies paragraph (1) prior to 2020, such base year shall be deemed to be 2020 for purposes of this act if the appraised value of the homestead for tax year 2020 is \$395,000 or less. No year prior to 2020 shall be established as a base year. Once established for a claimant, the base year for the homestead shall not change if such claimant fails to satisfy the household income requirement to be eligible for a refund claim for any particular year or years. In the case of all tax years commencing after December 31, 2020, the upper limit homestead appraised value threshold amount prescribed in this section shall be increased by an amount equal to such threshold amount multiplied by a cost-of-living adjustment determined by the department of revenue by averaging the percent change in statewide residential valuation of existing residential property for the preceding 10 years.

(c) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in section 19, and amendments thereto, both domiciled in this state and was: (1) A person who is 65 years of age or older; or (2) a disabled veteran. The surviving spouse of a person 65 years of age or older or a disabled veteran who was receiving benefits pursuant to this section at the time of the claimant's death, shall be eligible to continue to receive benefits until such time the surviving spouse remarries.

(d) "Disabled veteran" means a person who is a resident of Kansas and has been honorably discharged from active service in any branch of the armed forces of the United States or the Kansas national guard and who has been certified by the United States department of veterans affairs or its successor to have a 50% or greater permanent disability sustained through military action or accident or resulting from a disease contracted while in such active service.

(e) "Homestead" means the dwelling, or any part thereof, owned and occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes one or more joint tenants or tenants in common.

When a homestead is occupied by two or more individuals and more than one of the individuals is able to qualify as a claimant, the individuals may determine between them as to who the claimant will be. If they are unable to agree, the matter shall be referred to the secretary of revenue, whose decision shall be final.

(f) "Household" means a claimant, a claimant and spouse who occupy the

homestead or a claimant and one or more individuals not related as married individuals who together occupy a homestead.

(g) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(h) "Income" means the sum of adjusted gross income under the Kansas income tax act effective for tax year 2021, and tax years thereafter, without regard to any maintenance, support money, cash public assistance and relief, not including any refund granted under this act, the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived, including, but not limited to, all payments received under the railroad retirement act, except disability payments, payments received under the federal social security act, except that for determination of what constitutes income, such amount shall not exceed 50% of any such social security payments and shall not include any social security payments to a claimant who, prior to attaining full retirement age, had been receiving disability payments under the federal social security act in an amount not to exceed the amount of such disability payments or 50% of any such social security payments, whichever is greater, all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of loss of time insurance. Income does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency, nor shall net operating losses and net capital losses be considered in the determination of income. Income does not include veterans disability pensions or disability payments received under the federal social security act.

(i) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 2020 or any calendar year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of the claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For purposes of this act, property taxes are levied when the tax roll is delivered to the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead for only a part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in that year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homesteads during the year. Whenever a homestead is an integral part of a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes that is equal to the percentage of the value of the homestead compared to the total unit's value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

New Sec. 19. The right to file a claim under this act may be exercised on behalf of a claimant by such person's legal guardian, conservator or attorney-in-fact. When a claimant dies after having filed a timely claim, the amount thereof shall be disbursed to

another member of the household as determined by the director of taxation. If the claimant was the only member of such person's household, the claim may be paid to such person's executor or administrator, but if neither is appointed and qualified, the amount of the claim may be paid upon a claim duly made to any heir at law. In the absence of any such claim within two years of the filing of the claim, the amount of the claim shall escheat to the state. When a person who would otherwise be entitled to file a claim under the provisions of this act dies prior to filing such claim, another member of such person's household may file such claim in the name of such decedent, subject to the deadline prescribed by section 21, and amendments thereto, and the director shall pay the amount to which the decedent would have been entitled to such person filing the claim. If the decedent was the only member of such person's household, the decedent's executor or administrator may file such claim in the name of the decedent, and the claim shall be paid to the executor or administrator. In the event that neither an executor or administrator is appointed and qualified, such claim may be made by any heir at law and the claim shall be payable to such heir at law. Any of the foregoing provisions shall be applicable in any case where the decedent dies in the calendar year preceding the year in which a claim may be made under the provisions of this act, if such decedent was a resident of or domiciled in this state during the entire part of such year that such decedent was living. Where the decedent's death occurs during the calendar year preceding the year in which a claim may be made, the amount of the claim that would have been allowable if the decedent had been a resident of or domiciled in this state the entire calendar year of such person's death shall be reduced in a proportionate amount equal to a fraction of the claim otherwise allowable, the numerator of which fraction is the number of months in such calendar year following the month of the decedent's death, and the denominator of which is 12.

New Sec. 20. A claimant may claim property tax relief under this act with respect to property taxes accrued and, after audit by the director of taxation with respect to this act, the allowable amount of such claim shall be paid, except as otherwise provided in sections 22, 31 and 33, and amendments thereto, to the claimant from the income tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or by any person designated by the claimant, but no warrant issued shall be drawn in an amount of less than \$5. No interest shall be allowed on any payment made to a claimant pursuant to this act.

New Sec. 21. Except as provided in section 30, and amendments thereto, no claim in respect of property taxes levied in any year shall be paid or allowed unless such claim is filed with and in the possession of the department of revenue on or before April 15 of the year next succeeding the year in which such taxes were levied.

New Sec. 22. The amount of any claim otherwise payable under this act may be applied by the director of taxation against any liability outstanding on the books of the department of revenue against the claimant, or against any other individual who was a member of such person's household in the year that the claim relates.

New Sec. 23. Only one claimant per household per year shall be entitled to relief under this act.

New Sec. 24. (a) Commencing in tax year 2021, and all tax years thereafter, the amount of any claim pursuant to this act shall be computed by deducting the homestead ad valorem tax amount in the tax year the refund is sought from the amount of a claimant's base year homestead ad valorem tax amount.

(b) The amount of claim shall be computed only to the nearest \$1.

(c) A taxpayer shall not be eligible for a claim pursuant to this act if such taxpayer has received for such property for such tax year a homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto.

(d) The maximum amount of a claim that may be claimed by a claimant in any one tax year pursuant to this act shall be \$5,000.

New Sec. 25. (a) In administering this act, the director of taxation shall make available suitable forms with instructions for claimants. Copies of such forms shall also be made available to all county clerks and county treasurers in sufficient numbers to supply claimants residing in their respective counties. It shall be the duty of the county clerk to assist any claimant seeking assistance in the filing of a claim under the provisions of this act. The county treasurer of each county shall mail to each taxpayer, with the property tax statement of such taxpayer, information on eligibility for relief under this act to be provided by the secretary of revenue.

(b) The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration of the provisions of this act.

New Sec. 26. (a) Every claimant under this act shall supply to the director of taxation, in support of a claim, reasonable proof of age and changes of homestead, household membership, household income, household assets and size and nature of property claimed as the homestead.

(b) Every claimant who is a homestead owner, or whose claim is based wholly or partly upon homestead ownership at some time during the calendar year, shall supply to the director of taxation, in support of a claim, the amount of property taxes levied upon the property claimed as a homestead and a statement that the property taxes accrued used for purposes of this act have been or will be paid by the claimant. Upon request by the director, such claimant shall provide a copy of the statement of property taxes levied upon the property claimed as a homestead. The amount of personal property taxes levied on a manufactured home or mobile home shall be set out on the personal property tax statement showing the amount of such tax as a separate item.

(c) The information required to be furnished under subsection (b) shall be in addition to that required under subsection (a).

New Sec. 27. In any case in which it is determined that a claim is or was excessive and was filed with fraudulent intent, the claim shall be disallowed in full, and, if the claim has been paid, the amount paid may be recovered by assessment as income taxes are assessed, and such assessment shall bear interest from the date of payment or credit of the claim, until recovered, at the rate of 1% per month. The claimant in such case and any person who assisted in the preparation or filing of such excessive claim, or supplied information upon which such excessive claim was prepared, with fraudulent intent, shall be guilty of a class B misdemeanor. In any case in which it is determined that a claim is or was excessive and was negligently prepared, 10% of the corrected claim shall be disallowed, and, if the claim has been paid, the proper portion of any amount paid shall be similarly recovered by assessment as income taxes are assessed, and such assessment shall bear interest at the rate of 1% per month from the date of payment until recovered. In any case in which it is determined that a claim is or was excessive due to the fact that the claimant neglected to include certain income received during the year, the claim shall be corrected and the excess disallowed, and, if the claim has been paid, the proper portion of any amount paid shall be similarly recovered by assessment

as income taxes are assessed.

New Sec. 28. No claim for relief under the provisions of this act shall be allowed to any claimant who is a recipient of public funds specifically designated for the payment of taxes during the period for which the claim is filed.

New Sec. 29. A claim shall be disallowed if the director of taxation finds that the claimant received title to such person's homestead primarily for the purpose of receiving benefits under this act.

New Sec. 30. For claims in respect to property taxes levied in any year, the director of taxation may extend the time for filing any claim or accept a claim filed after the filing deadline when good cause exists, if the claim has been filed within four years of the deadline.

New Sec. 31. (a) The director of taxation shall issue to the county clerk by October 1 of each year an electronic record containing the name of each eligible claimant who received a refund of property taxes under this act for the prior year.

(b) When initially filing a claim under this act, the claimant shall be given an election to receive such refund directly from the director of taxation or have such refund applied to the claimant's ad valorem taxes in the county. The claimant shall make the election on a form supplied by the director of taxation. Such refund shall not be applied to any special assessment.

(c) After the electronic record under subsection (a) has been received from the director of taxation, the county clerk of the county in which the property is located shall make any corrections needed, if any, based upon information known by the county clerk concerning any change in eligibility of any claimant listed in such record. After any needed corrections have been made to the electronic record, the county clerk, on behalf of each claimant listed in such record, shall certify the information contained in such record to the county treasurer in lieu of paying that portion of the first half of taxes on the claimant's homestead in the current year, which equals the amount of the golden years homestead property tax freeze refund received by the claimant for taxes levied in the preceding year up to the amount of the first half of the property taxes due.

(d) The county treasurer shall certify and return the electronic record referred to in subsection (a), including any changes made by the county clerk pursuant to subsection (c), to the director of taxation by December 31 of each year. After receiving a claim of any claimant who is listed in the electronic record submitted by the county treasurer, the director shall examine the same, and, if the claim is valid, the director of accounts and reports shall draw a warrant in favor of the county in which the claimant's homestead is located upon a voucher approved by the director of taxation in the amount of the allowable claim for refund. Sufficient information to identify the claimant shall be directed to the county treasurer with each warrant. Any taxes levied in any year on the homestead of any claimant who has obtained the eligibility herein provided for in excess of the amount paid to the county by the state and by the claimant on or before December 20 of such year shall be paid by the claimant on or before May 10 of the succeeding year.

(e) For the purposes of this section, "electronic record" means the same as defined in K.S.A. 16-1602, and amendments thereto.

New Sec. 32. A claimant shall only be eligible for a claim for refund under this act if the household income for the year in which the claim is filed is \$50,000 or less. In the case of all tax years commencing after December 31, 2021, the upper limit household

income threshold amount prescribed in this section shall be increased by an amount equal to such threshold amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.

New Sec. 33. If there are delinquent property taxes on the claimant's homestead, the refund shall be paid to the county treasurer of the county in which such homestead is located and applied first to the oldest of such delinquent property taxes and applied forward to the most recent delinquent property taxes and then to any other property taxes due on the claimant's homestead.";

On page 11, following line 39, by inserting:

"Sec. 37. K.S.A. 79-32,263 is hereby amended to read as follows: 79-32,263. This act shall be known and may be cited as the selective assistance for effective senior relief (SAFESR). There shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, the following: (a) For tax years 2008, 2009 and 2010, an amount equal to 45% of the amount of property and ad valorem taxes actually and timely paid as described in this section; and (b) for tax ~~year~~ years 2011 ~~and all tax years thereafter through 2020~~, an amount equal to 75% of the amount of property and ad valorem taxes actually and timely paid by a taxpayer who is 65 years of age or older and who has household income equal to or less than 120% of the federal poverty level for two persons if such taxes were paid upon real or personal property used for residential purposes of such taxpayer which is the taxpayer's principal place of residence for the tax year in which the tax credit is claimed. The amount of any such credit for any such taxpayer shall not exceed the amount of property and ad valorem taxes paid by such taxpayer as specified in this section. A taxpayer shall not take the credit pursuant to this section if such taxpayer has received a homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto, for such property for such tax year. Subject to the provisions of this section, if the amount of such tax credit exceeds the taxpayer's income tax liability for the taxable year, the amount of such excess credit which exceeds such tax liability shall be refunded to the taxpayer. The secretary of revenue shall adopt rules and regulations regarding the filing of documents that support the amount of the credit claimed pursuant to this section. For purposes of this section, "household income" means all income as defined in K.S.A. 79-4502(a), and amendments thereto, including any payments received under the federal social security act, received by persons of a household in a calendar year while members of such household. The provisions of this act shall be part of and supplemental to the homestead property tax refund act.";

On page 13, in line 36, by striking the first "and"; also in line 36, after "79-201x" by inserting "and 79-32,263";

And by renumbering sections accordingly;

On page 1, in the title, in line 15, after the semicolon by inserting "establishing the golden years homestead property tax freeze act providing certain residential property tax refunds; providing for the expiration of the selective assistance for effective senior relief (SAFESR) credit;"; in line 16, after "79-201x" by inserting ", 79-32,263"

and **S Sub HB 2313** be passed as amended.

The committee report on **SB 286** recommending **Sub SB 286** be adopted, be amended by motion of Senator Olson: on page 7, in line 9, by striking the second "and"; in line 12, after "thereto" by inserting "; and

(C) publish on the official website of the attorney general the claimant's name and address and the amount of relief to be paid to such claimant by each governmental entity"

Sub SB 286 be further amended by motion of Senator Wilborn: on page 3, in line 29, by striking "100%" and inserting "35%";

On page 8, in line 10, by striking "100%" and inserting "35%"; in line 42, by striking "100%" and inserting "35%"

Sub SB 286 be further amended by motion of Senator Warren: on page 7, in line 22, after "claim" by inserting "in a civil action"; in line 24, by striking "alleging" and inserting "seeking"; also in line 24, by striking "claim" and inserting "relief"; in line 30, after "claim" by inserting "in a civil action"

Sub SB 286 be further amended by motion of Senator Warren: on page 2, in line 15, by striking "and after"; also in line 15, after the second comma by inserting "the director of accounts and reports shall transfer"; in line 16, by striking all after "fund"; in line 17, by striking all before the period and inserting "to the COVID-19 relief fund of the legislative coordinating council"; following line 19, by inserting:

"(3) (A) There is hereby established in the state treasury the COVID-19 relief fund, which shall be administered by the legislative coordinating council. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports pursuant to vouchers approved by the chairperson of the legislative coordinating council or the designee of the chairperson.

(B) (i) During the fiscal year ending June 30, 2023, on and after January 1, 2023, and during the fiscal year ending June 30, 2024, state agencies may submit requests for expenditures from the COVID-19 relief fund in accordance with this paragraph.

(ii) The legislative budget committee shall meet and review each such request and shall report such committee's recommendation to the legislative coordinating council.

(iii) After receiving recommendations from the legislative budget committee, expenditures may be authorized by the legislative coordinating council and such requests may be approved by the members of the legislative coordinating council, as provided in K.S.A. 46-1202, and amendments thereto, acting on this matter, which is hereby characterized as a matter of legislative delegation, except that such disbursements and expenditures may also be approved while the legislature is in session.";

On page 1, in the title, in line 3, by striking "and"; also in line 3, after "2022" by inserting ", June 30, 2023, and June 30, 2024"; in line 5, after the semicolon by inserting "the COVID-19 relief fund and procedures for the administration of such fund by the legislative coordinating council;"

and **Sub SB 286** be passed as amended.

A motion by Senator Pettey to amend **Sub SB 286** failed.

A motion by Senator Pettey to amend **Sub SB 286** failed and the following amendment was rejected: on page 1, in line 13, by striking "7" and inserting "5"; in line 15, by striking "7" and inserting "5"; in line 29, by striking the colon; in line 30, by striking "(A)"; in line 32, by striking all after "thereof"; by striking all in line 33; in line 34, by striking all before the period;

On page 6, in line 29, by striking the colon; in line 30, by striking "(A)"; in line 31, by striking the semicolon; by striking all in lines 32 through 43;

On page 7, by striking all in lines 1 and 2; in line 3, by striking all before the period;

in line 6, by striking the colon; in line 7, by striking "(A)"; in line 9, by striking all after "thereto"; by striking all in lines 10 and 11; in line 12, by striking all before the period; in line 15, by striking all after the comma; in line 16, by striking all before "are";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

Also on page 7, by striking all in line 43;

By striking all on page 8;

On page 9, by striking all in lines 1 through 19;

And by renumbering sections accordingly;

On page 1, in the title, by striking all in lines 7 and 8; in line 9, by striking all before "amending"

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 12; Nays 26; Present and Passing 0; Absent or Not Voting 2.

Yeas: Corson, Faust-Goudeau, Francisco, Haley, Hawk, Holland, Holscher, McGinn, Pettey, Pittman, Sykes, Ware.

Nays: Alley, Baumgardner, Billinger, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Hilderbrand, Kerschen, Kloos, Longbine, Masterson, O'Shea, Peck, Petersen, Ryckman, Steffen, Straub, Suellentrop, Thompson, Tyson, Warren, Wilborn.

Absent or Not Voting: Olson, Pyle.

An amendment was offered by Senator Sykes. A ruling of the chair was requested as to the germaneness to the bill. The Chair of the Rules Committee ruled the amendment not germane.

A motion by Senator Sykes to amend **Sub SB 286** failed and the following amendment was rejected: on page 7, following line 20, by inserting:

"(e) (1) If a claimant receives moneys from the COVID-19 business relief fund established pursuant to section 2, and amendments thereto, or a governmental entity's fund established pursuant to section 5 or 6, and amendments thereto, the claimant shall use at least 50% of such moneys for employee pay, salary, compensation or benefits that are in addition to ordinary employee pay, salary, compensation or benefits. The claimant shall not offset or reduce the ordinary employee pay, salary, compensation or benefits.

(2) The attorney general shall monitor and audit the use of such moneys by claimants to ensure such use is consistent with the requirements of this subsection.";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 12; Nays 26; Present and Passing 1; Absent or Not Voting 1.

Yeas: Corson, Doll, Faust-Goudeau, Haley, Hawk, Holland, Holscher, Pettey, Pittman, Pyle, Sykes, Ware.

Nays: Alley, Baumgardner, Billinger, Bowers, Claeys, Dietrich, Erickson, Fagg, Gossage, Hilderbrand, Kerschen, Kloos, Longbine, Masterson, O'Shea, Olson, Peck, Petersen, Ryckman, Steffen, Straub, Suellentrop, Thompson, Tyson, Warren, Wilborn.

Present and Passing: Francisco.

Absent or Not Voting: McGinn.

An amendment was offered by Senator Warren. A ruling of the chair was requested as to the germaneness to the bill. The Chair of the Rules Committee ruled the

amendment not germane.

SCR 1611 be passed over and retain a place on the calendar.

FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

On motion of Senator Alley an emergency was declared by a 2/3 constitutional majority, and **Sub SB 286; HB 2187; S Sub HB 2313** were advanced to Final Action and roll call.

S Sub SB 286, AN ACT enacting the COVID-19 business relief act; providing funds for impacted businesses; making and concerning appropriations for the fiscal years ending June 30, 2021, June 30, 2022, June 30, 2023, and June 30, 2024; authorizing certain transfers and imposing certain limitations; creating the COVID-19 business relief fund and the COVID-19 business relief claims board; the COVID-19 relief fund and procedures for the administration of such fund by the legislative coordinating council; providing for administration of this act by the attorney general; requiring certain counties to establish and administer a county COVID-19 business relief fund and certain cities to establish and administer a city COVID-19 business relief fund; amending K.S.A. 48-933 and repealing the existing section.

On roll call, the vote was: Yeas 26; Nays 13; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Billinger, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Hilderbrand, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Ryckman, Steffen, Straub, Suellentrop, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Hawk, Holland, Holscher, Olson, Pettey, Pittman, Pyle, Sykes, Ware.

Absent or Not Voting: Baumgardner.

The substitute bill passed, as amended.

EXPLANATION OF VOTE

Mr Vice President: Let's put aside for a moment my issues with transparency, the composition of the board, and the way the Attorney General – who is running for Governor in 2022 – benefits politically from his role in administering this fund. We all know how Kansas businesses have sustained losses and financial difficulty because of the public health measures our community used to mitigate infection and prevent death from COVID-19. They do deserve help to recover from this pandemic. However, this bill ignores the very same impact the pandemic had on Kansas workers, who ensured that we have had access to medical care, food, shelter, child care, critical infrastructure, and other essential services, taking on a disproportionate amount of risk. Some Kansas businesses undoubtedly suffered during this pandemic; many Kansas workers died. They have no less earned the same financial support we're offering our businesses today. I vote NO.—DINAH SYKES

Senators Faust-Goudeau, Haley, Holland and Pettey request the record to show they concur with the "Explanation of Vote" offered by Senator Sykes on **Sub SB 286**.

HB 2187, AN ACT establishing the first-time home buyer savings account act; relating to financial institutions; providing for addition and subtraction modifications for contributions to first-time home buyer savings accounts under the Kansas income tax act; amending K.S.A. 79-32,117 and repealing the existing section.

On roll call, the vote was: Yeas 35; Nays 1; Present and Passing 3; Absent or Not Voting 1.

Yeas: Alley, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Gossage, Haley, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Straub, Suellentrop, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Faust-Goudeau.

Present and Passing: Francisco, Hawk, Steffen.

Absent or Not Voting: Baumgardner.

The bill passed, as amended.

S Sub HB 2313, AN ACT concerning taxation; relating to property taxation; establishing the COVID-19 retail storefront property tax relief act to provide partial refunds to certain businesses impacted by COVID-19-related shutdowns and restrictions; relating to the reimbursement of property taxes to certain property owners and operators resulting from a forced shutdown or capacity limitation by the state, county, city or other political subdivision of the state; allowing Kansas national guard and reservist members who are in good standing to receive a property tax exemption for up to two motor vehicles; authorizing continuation of the statewide levy for schools and the exemption of a portion of residential property from such levy; relating to the board of tax appeals and authorizing appointment by the governor of a member pro tempore when a vacancy on the board exists; directing a post audit study of taxation and exemption issues relating to non-profit and governmental entities competing against for-profit businesses; establishing the golden years homestead property tax freeze act providing certain residential property tax refunds; providing for the expiration of the selective assistance for effective senior relief (SAFESR) credit; amending K.S.A. 74-2433, as amended by section 5 of 2021 House Bill No. 2104, 79-201x, 79-32,263 and 79-5107 and K.S.A. 2020 Supp. 72-5142 and repealing the existing sections.

On roll call, the vote was: Yeas 33; Nays 6; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Pittman, Ryckman, Steffen, Straub, Suellentrop, Thompson, Tyson, Warren, Wilborn.

Nays: Holscher, Olson, Pettey, Pyle, Sykes, Ware.

Absent or Not Voting: Baumgardner.

The substitute bill passed, as amended.

EXPLANATION OF VOTE

Mr. Vice President: This bill is a multi-faceted bill that helps so many Kansas citizens. It gives much needed financial relief to our pandemic-response haggard small businesses, it provides economic guiderails for decision makers during future emergency declarations, and it provides property tax relief for our lower income elderly and our disabled veterans. This is quality legislation that makes Kansas a better state. And, I am very proud to have played a role in its development.—MARK STEFFEN

Senators Erickson, Gossage, Haley, Holland, Peck, Petersen and Straub request the record to show they concur with the "Explanation of Vote" offered by Senator Steffen on **S Sub HB 2313**.

REPORTS OF STANDING COMMITTEES

Committee on **Financial Institutions and Insurance** begs leave to submit the following report:

The following appointment was referred to and considered by the committee and your committee recommends that the Senate approve and consent to such appointment:

By the Governor:

Member, State Banking Board: K.S.A. 74-3004

Mary Berry, to fill a term expiring on March 15, 2024

REPORT ON ENROLLED BILLS

SR 1721 reported correctly enrolled, properly signed and presented to the Secretary of the Senate on May 04, 2021.

On motion of Senator Alley, the Senate adjourned until 10:00 a.m., Wednesday, May 5, 2021.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

