

Journal of the Senate

FORTY-SIXTH DAY

SENATE CHAMBER, TOPEKA, KANSAS
Monday, March 21, 2022, 1:30 p.m.

The Senate was called to order by President Ty Masterson.
The roll was called with 38 Senators present.
Senators McGinn and Suellentrop were excused.
Invocation by Reverend Cecil T. Washington:

Spring Is Springing Forth New Opportunities
Genesis 1:14, 8:20-22, 9:12, Psalm 51:10

Dear God of all creation, before there was a where or a when, You said “Let there be...!” And there was! In Genesis 1:14, You spoke and separated the light of day from the dark of night. Lord, You have separated our times into wonderful seasons.

And in Genesis 8:20-22, after mankind was wiped off the earth and You started again with Noah, You said You’d never again destroy all of life in the same way, that as long as the earth remains there will be seasons for planting and harvest, summer and winter, cold and heat.

So Lord, now that Spring is springing let this new season be seen as a time for new beginnings. You promised to continue giving us new seasons and in Genesis 9:12 You hang the rainbow in the sky to help us remember. Lord, would You also help us to persist in newness. Any old ways that are not in keeping with Your ways, let them be made new.

And as we take on fresh new challenges, let old, stagnant, unproductive mindsets be transformed. Please fulfill in us the request of the Psalmist in 51:10, “Create in me a clean heart, O God, and renew a right spirit within me.”

I pray this prayer in Jesus’ Name. Amen!

The Pledge of Allegiance was led by President Masterson.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were introduced and read by title:

SB 572, AN ACT concerning firearms; enacting the covert firearms act; establishing criminal penalties for the possession, manufacture, distribution, transportation, shipping or receiving of certain firearms or components, by Committee on Federal and State Affairs.

SB 573, AN ACT concerning reapportionment; relating to state senatorial districts; providing for the reapportionment thereof; repealing K.S.A. 2021 Supp. 4-4,451, 4-4,453 and 4-4,494, by Committee on Federal and State Affairs.

SB 574, AN ACT concerning reapportionment; relating to state senatorial districts; providing for the reapportionment thereof; repealing K.S.A. 2021 Supp. 4-4,451, 4-4,453 and 4-4,494, by Committee on Federal and State Affairs.

SB 575, AN ACT concerning family law; relating to legal custody, residency and parenting time; requiring the court to adopt a parenting plan that maximizes each party's parenting time; adding misleading the court as a factor to consider when the court considers legal custody, residency and parenting time; creating a presumption that joint legal custody in a temporary parenting plan is in the best interests of a child and defining related terms under the Kansas family law code; adding failure to exercise parenting time as an action that may be considered a material change of circumstances; amending K.S.A. 2021 Supp. 23-3202, 23-3203, 23-3211, 23-3212, 23-3213 and 23-3221 and repealing the existing sections, by Committee on Federal and State Affairs.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bill was referred to Committee as indicated:

Interstate Cooperation: **SB 571**.

MESSAGES FROM THE GOVERNOR

Enclosed herewith is Executive Directive No. 22-551 for your information. (March 14, 2022)

March 14, 2022

To the Senate of the State of Kansas:

Submitted herewith for confirmation by the Senate is an appointment made by me as the Governor of the State of Kansas, pursuant to law.

LAURA KELLY
Governor

Commissioner, Kansas Corporation Commission, Dwight D. Keen, Winfield, (R) pursuant to the authority vested in me by K.S.A. 74-601 and effective upon the date of confirmation by the Senate, to serve a term of four years, to succeed himself.

REFERENCE OF APPOINTMENTS

The President referred the appointment of Dwight D. Keen to the **Calendar** under the heading **Consideration of Appointments**.

MESSAGE FROM THE HOUSE

The House accedes to the request of the Senate for a conference on **SB 348** and has appointed Representatives Landwehr, Eplee and Ruiz, S. as conferees on the part of the House.

The House accedes to the request of the Senate for a conference on **SB 366** and has appointed Representatives Owens, Smith, E. and Highberger as conferees on the part of the House.

The House accedes to the request of the Senate for a conference on **SB 408** and has appointed Representatives Owens, Smith, E. and Highberger as conferees on the part of the House.

FINAL ACTION ON CONSENT CALENDAR

HB 2574 having appeared on the Consent Calendar for the required two full legislative days without objection from any member, was considered on final action.

HB 2574, AN ACT concerning the attorney general; relating to the crime victims compensation board; awarding of compensation for mental health counseling; increasing the amount of certain awards; changing the definition of "crime scene cleanup"; amending K.S.A. 2021 Supp. 74-7301 and 74-7305 and repealing the existing sections.

On roll call, the vote was: Yeas 37; Nays 0; Present and Passing 0; Absent or Not Voting 3.

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

Absent or Not Voting: Claeys, McGinn, Suellentrop.

The bill passed.

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 Hilderbrand in the chair.

On motion of Senator Hilderbrand the following report was adopted:

SB 484 be passed.

Three motions by Senator Doll to amend **SB 484** failed.

A motion offered by Senator Dietrich on **SB 484** failed.

An amendment offered by Senator Straub on **SB 484** was ruled non-germane.

SB 496 be amended by motion of Senator Kerschen; on page 1, in line 23, by striking "informed of and" and inserting "able to"; in line 30, by striking the comma; by striking all in line 31; in line 32, by striking "immunizations";

On page 2, in line 21, by striking "Be informed of and"; and **SB 496** be passed as amended.

An amendment offered by Senator Holscher on **SB 496** was ruled non-germane.

SB 340, **SB 455**; **HB 2510**, **HB 2564** be amended by the adoption of the committee amendments, and the bills be passed as amended.

A motion by Senator Pettey to amend **SB 455** failed.

Vice President Wilborn assumed the chair.

REPORTS OF STANDING COMMITTEES

Committee on **Assessment and Taxation** recommends **SB 462** be amended by substituting with a new bill to be designated as "Substitute for SENATE BILL NO. 462," as follows:

"Substitute for SENATE BILL NO. 462

By Committee on Assessment and Taxation

"AN ACT concerning financial institutions; relating to payments made with credit and debit cards; eliminating the prohibition of a surcharge for use of such cards; requiring notice of surcharge for use of credit cards; amending K.S.A. 72-1176 and

K.S.A. 2021 Supp. 12-16,125, 19-122 and 75-30,100 and repealing the existing sections; also repealing K.S.A. 2021 Supp. 16a-2-403.";

And the substitute bill be passed.

Also, **SB 565** be amended by substituting with a new bill to be designated as "Substitute for SENATE BILL NO. 565," as follows:

"Substitute for SENATE BILL NO. 565

By Committee on Assessment and Taxation

"AN ACT concerning income taxation; relating to rates; providing a 4.75% tax rate for individuals; amending K.S.A. 79-32,110, as amended by section 15 of 2022 Senate Bill No. 347, and repealing the existing section.";

And the substitute bill be passed.

HB 2316 be amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2316," as follows:

"Senate Substitute for HOUSE BILL NO. 2316

By Committee on Assessment and Taxation

"AN ACT concerning sales taxation; relating to rates and exemptions; expanding the eligible uses for the 0% state rate for sales of certain utilities and providing for the levying of such tax by cities, counties and Washburn university of Topeka; authorizing cities and counties to exempt sales of such utilities from such city or county taxes; providing an exemption for sales of school supplies, personal computers and clothing during an annual sales tax holiday; providing an exemption for certain purchases and sales by the Johnson county Christmas bureau association; relating to exclusions from the sales or selling price; excluding manufacturers' coupons; removing the expiration on manufacturer cash rebates on motor vehicles; relating to countywide retailers' sales tax; discontinuing an Atchison countywide retailers' sales tax; allowing counties to decide whether to apportion revenue received for general purposes between the county and cities located therein; relating to returns and payment of tax by retailers; increasing thresholds for timing of returns and payment; discontinuing the first 15 days of the month remittance requirements for certain retailers; amending K.S.A. 13-13a39 and 79-3607 and K.S.A. 2021 Supp. 12-187, 12-189a, 12-192, 79-3602, 79-3603 and 79-3606, as amended by section 16 of 2022 Senate Bill No. 347, and repealing the existing sections; also repealing K.S.A. 79-3607, as amended by section 3 of chapter 83 of the 2021 Session Laws of Kansas.";

And the substitute bill be passed.

HB 2597 be amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2597," as follows:

"Senate Substitute for HOUSE BILL NO. 2597

By Committee on Assessment and Taxation

"AN ACT concerning property taxation; relating to tax levy rates; establishing a revenue neutral rate complaint process; authorizing the county clerk to limit the amount of ad valorem taxes to be levied in certain circumstances; establishing a deadline for budgets to be filed with the director of accounts and reports; requiring roll call vote and publication of information; relating to classification and valuation; land devoted to agricultural use; definition; agritourism activity and zoos; classifying such land that is subject to the federal grassland conservation reserve program as grassland; relating to exemptions; establishing a property tax exemption for antique utility trailers; relating to assessment; allowing for the proration of value when certain personal property is

acquired or sold prior to September 1 of any tax year; amending K.S.A. 79-1476 and 79-2930 and K.S.A. 2021 Supp. 79-2988 and repealing the existing sections.";

And the substitute bill be passed.

SB 180 be amended on page 1, in line 6, by striking "2022" and inserting "2023"; in line 20, after the period by inserting "The surviving spouse of an eligible person who was receiving an exemption pursuant to this section at the time of such person's death shall be eligible to continue to receive such exemption until the surviving spouse remarries."; in line 28, after the period by inserting "The department of revenue shall also provide to each qualifying eligible person an exemption certificate in the form of a driver's-license-size card that includes the veteran exemption identification number of such eligible person and any other information necessary to prove eligibility to any retailer."; in line 29, after "shall" by inserting "present the exemption certificate card or"; and the bill be passed as amended.

SB 514 be amended on page 1, in line 25, by striking "state historical society" and inserting "department of revenue"; in line 31, after "fund" by inserting "shall be distributed to the historic sites in accordance with the selections of taxpayers and"; in line 32, by striking all after the first "of"; in line 33, by striking all before the period and inserting "such sites"; in line 36, by striking "the state historical society" and inserting "revenue"; also in line 36, by striking "a person designated by";

On page 2, in line 1, by striking "secretary" and inserting "secretary's designee"; and the bill be passed as amended.

SB 553 be amended on page 7, in line 32, by striking "and"; in line 33, after "(F)" by inserting "an investment fund that mirrors or is similar to the investment portfolio of the KPERS defined benefit plan; and

(G)"; and the bill be passed as amended.

HB 2239 be amended by substituting a new bill as recommended by the Senate Committee on Assessment and Taxation as reported in the Journal of the Senate on March 26, 2021, and the bill, as printed as Senate Substitute for House Bill No. 2239, be further amended on page 1, in line 22, by striking "2019" and inserting "2021"; in line 23, by striking "2019" and inserting "2021";

On page 2, in line 25, by striking "2020" and inserting "2022";

On page 3, in line 5, by striking "2019" and inserting "2021";

On page 4, in line 30, by striking all after "thereto"; by striking all in lines 31 and 32; in line 33, by striking "thereafter";

On page 5, in line 1, by striking "2020" and inserting "2022";

On page 7, in line 31, after "homestead" by inserting "for the base year"; in line 33, by striking "2020" and inserting "2022";

On page 8, by striking all in lines 5 through 43;

On page 9, by striking all in lines 1 through 25; following line 25, by inserting:

"New Sec. 19. (a) Sections 19 through 24, and amendments thereto, shall be known and may be cited as the salt parity act.

(b) The legislature finds and declares that the deductibility of state income taxes should be the same for C corporations, S corporations and partnerships.

(c) The provisions of this act shall be a part of and supplemental to the Kansas income tax act.

New Sec. 20. As used in sections 19 through 24, and amendments thereto, unless the context otherwise requires:

- (a) "Act" means the provisions of sections 19 through 24, and amendments thereto.
- (b) "C corporation" means a corporation other than an S corporation.
- (c) "Electing pass-through entity" means, with respect to a taxable period, an S corporation or partnership that has made the election under section 21, and amendments thereto, with respect to the taxable period.
- (d) "Electing pass-through entity owner" means, with respect to an S corporation, a shareholder of the S corporation and, with respect to a partnership, a partner in the partnership, except that a partner does not include a C corporation.
- (e) "Income attributable to the state" means, with respect to an S corporation or partnership, the portion of the items of income, gain, loss or deduction of the S corporation or partnership apportioned or allocated to this state in accordance with the provisions of K.S.A. 79-3271 through 79-3293b, and amendments thereto.
- (f) "Income not attributable to the state" means all items of income, gain, loss or deduction of an electing pass-through entity other than income attributable to the state.
- (g) "S corporation" means a corporation having an election in effect under subchapter S of the federal internal revenue code.
- (h) "Taxable period" means any taxable year or portion of a taxable year during which a corporation is an S corporation or a noncorporate entity is a partnership.

New Sec. 21. Notwithstanding K.S.A. 79-32,129 and 79-32,139, and amendments thereto, for taxable years commencing on or after January 1, 2022, an S corporation or partnership may annually elect to be subject to tax at the entity level for the taxable period. The S corporation or partnership shall make the election on the return filed by such S corporation or partnership under K.S.A. 79-3220 and 79-3221, and amendments thereto. The filing of such return shall be binding on all electing pass-through entity owners.

New Sec. 22. (a) With respect to any taxable period for which it has made the election under section 21, and amendments thereto, an electing pass-through entity shall be subject to a tax in an amount equal to 5.7% of the sum of each resident electing pass-through entity owner's distributive share of the electing pass-through entity's income and each nonresident electing pass-through entity owner's distributive share of income attributable to the state, all as determined pursuant to K.S.A. 79-32,130, 79-32,131, 79-32,133 and 79-32,139, and amendments thereto.

(b) An electing pass-through entity shall be treated as a corporation under K.S.A. 79-32,101, and amendments thereto, with respect to the tax imposed under this act, except that K.S.A. 79-32,107, and amendments thereto, shall not apply during the first taxable period for which this act is applicable.

(c) Any credit allowed pursuant to article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, except K.S.A. 79-32,111(a), and amendments thereto, that is attributable to the activities of an electing pass-through entity in the taxable year shall be claimed by the entity and not passed through to or claimed by the electing pass-through entity owner only for taxable periods when the election is allowed and made by an electing pass-through entity under section 21, and amendments thereto. Notwithstanding any provision to the contrary in article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, any excess income tax credit, net operating loss or other modification may be carried forward on the electing pass-through entity's return but may only be utilized in a year in which the electing pass-through entity has made the election allowed in section 21, and amendments thereto,

except that any limitation specified in the specific section for an income tax credit, the net operating loss or any other modification shall apply to the electing pass-through entity. If in a taxable period subsequent to a period in which an election under section 21, and amendments thereto, was made, an election under section 21, and amendments thereto, is not allowed or not made by an electing pass-through entity, any excess income tax credits may be transferred to the electing pass-through entity owners. Any excess income tax credits shall be available to each electing pass-through owner in the same proportion and manner as would have applied without the election under section 21, and amendments thereto, for the taxable period in which each respective income tax credit was generated. All other rights and obligations pertaining to the excess income tax credits shall be transferred to the electing pass-through entity owners.

(d) The provisions of article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, regarding the collection, administration and enforcement of tax shall be applicable to the tax due under this section, and notwithstanding the provisions of K.S.A. 79-32,129 and 79-32,139, and amendments thereto, an electing pass-through entity shall be a taxpayer.

New Sec. 23. (a) Notwithstanding K.S.A. 79-32,129 and 79-32,139, and amendments thereto, and as provided in K.S.A. 79-32,138(c)(vii), and amendments thereto, electing pass-through entity owners shall not be liable for the tax under this act in their separate or individual capacities. Resident electing pass-through entity owners subject to Kansas individual income tax shall be entitled to a credit against the tax imposed under section 21, and amendments thereto. The credit shall be equal to the electing pass-through entity owner's direct share of the tax imposed under section 21, and amendments thereto. Subsequent to the application of all other credits allowed, if any excess credit exists, such amount shall be refundable to the electing pass-through entity owner. The credit allowed to an electing pass-through entity owner under this subsection shall not exceed the direct share of pass-through entity tax reported by such pass-through entity.

(b) Notwithstanding the provisions of this act and K.S.A. 79-32,138(c)(vii), and amendments thereto, the basis in the hands of an electing pass-through entity owner in the interest in the partnership or the stock or indebtedness in the S corporation shall be determined as if the election under section 21, and amendments thereto, had not been made.

New Sec. 24. The secretary of revenue may adopt rules and regulations to require or permit an electing pass-through entity to make returns, set forth information or furnish copies of information as may be deemed necessary to carry out the provisions of this act. The secretary of revenue may adopt such other rules and regulations as may be deemed necessary or expedient in enforcing the provisions of this act.

Sec. 25. K.S.A. 79-3220 is hereby amended to read as follows: 79-3220. (a) (1) Each individual required to file a federal income tax return and any other individual whose gross income exceeds the sum of such individual's applicable Kansas standard deduction amount and Kansas personal exemption amount shall each make and sign a return or statement stating specifically such items as are required by the forms and rules and regulations of the secretary of revenue. If any individual is unable to make a return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer. Notwithstanding any provision of the Kansas income tax act to the contrary, all individuals not required to

file a Kansas income tax return hereunder shall not be liable for any tax imposed pursuant to such act.

(2) In accordance with the provisions of K.S.A. 75-5151a, and amendments thereto, an individual who is required to file a return may file such return by electronic means in a manner approved by the secretary of revenue. A paid preparer who prepares 50 or more returns per year shall file by electronic means not less than 90% of such returns eligible for electronic filing. The requirements of this subsection may be waived by the secretary of revenue for a paid preparer if the paid preparer demonstrates a hardship in complying with the requirements of this subsection.

(3) For purposes of this subsection, a nonresident individual or fiduciary whose only source of income from this state is income from an electing pass-through entity under the salt parity act shall not be required to file a return.

(b) Every corporation subject to taxation under this act, including, but not limited to, all farmers, fruit growers, or like associations organized and operated on a cooperative basis, except electric cooperative exclusively engaged in the manufacture or distribution of electric power for their members, shall make a return, or statement stating specifically such items as may be required by the forms and regulations of the secretary of revenue. The return shall be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other officer so authorized to act. The fact that an individual's name is signed on a return shall be prima facie evidence that such individual is authorized to sign such return on behalf of such corporation. In cases where receivers, trustees in bankruptcy or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns shall be collected in the same manner as if collected from the corporation for which the return is made.

(c) Every fiduciary, except a receiver appointed by authority of law in possession of part only of the property of an individual shall make and sign a return for each of the individuals, estates, or trusts for which the fiduciary acts, when such returns are required by the provisions of this act, stating specifically such items as may be required by the forms and regulations of the secretary of revenue. In the case of joint fiduciaries, whether residents or nonresidents, a return may be made by any one and shall be sufficient compliance with the above requirements. Any fiduciary required to make a return under this act shall be subject to all of the provisions of law which apply to individuals.

(d) Every partnership shall make a return for each taxable year, stating specifically such items as may be required by the forms and regulations of the secretary of revenue. The returns shall be signed by any one of the partners.

Sec. 26. K.S.A. 79-32,111 is hereby amended to read as follows: 79-32,111. (a) The amount of income tax paid to another state by a resident individual, resident estate or resident trust on income derived from sources in another state, and included in Kansas adjusted gross income, shall be allowed as a credit against the tax computed under the provisions of this act. Such credit shall not be greater in proportion to the tax computed under this act than the Kansas adjusted gross income for such year derived in another state while such taxpayer is a resident of this state is to the total Kansas adjusted gross income of the taxpayer. As used in this subsection, "state" ~~shall have the meaning ascribed thereto~~ means the same as defined by subsection (h) of K.S.A. 79-3271(i), and

amendments thereto. The credit allowable hereunder for income tax paid to a foreign country or political subdivision thereof shall not exceed the difference of such income tax paid less the credit allowable for such income tax paid by the federal internal revenue code. No redetermination of income tax paid for the purposes of determining the credit allowed by this subsection shall be required for the taxable year for which an income tax refund payment pursuant to the provisions of section 18 of article 10 of the Missouri constitution is made, but the income tax paid allowable for credit in the next following taxable year shall be reduced by the amount of such refund amount, except that, for tax year 1998, the income tax paid allowable for credit shall be reduced by the amount of such refunds made for all taxable years prior to tax year 1998.

(b) There shall be allowed as a credit against the tax computed under the provisions of the Kansas income tax act, and amendments thereto, on the Kansas taxable income of an individual, corporation or fiduciary the amount determined under the provisions of K.S.A. 79-32,153 to 79-32,158, and amendments thereto.

(c) For purposes of subsection (a), the amount of income tax paid to another state by an S corporation or partnership that is included in Kansas adjusted gross income of a resident individual, resident estate or resident trust who is a member, shareholder or partner of such S corporation or partnership shall be considered income tax paid to another state by such resident individual, resident estate or resident trust.

Sec. 27. K.S.A. 2021 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually

received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to K.S.A. 79-32,117(c)(xv), and amendments thereto, or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to

K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyers savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2021 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2021 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving transfer on death beneficiary pursuant to K.S.A. 2021 Supp. 58-4904(e), and amendments thereto.

~~(xxvii)~~(xxviii) For all taxable years commencing after December 31, 2020, the amount deducted by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent

included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national

banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and for all taxable years beginning after December 31, 2007, amounts received as benefits under the federal social security act which are

included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the

Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2021 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

~~(xxv)~~(xxvi) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

~~(xxvi)~~(xxvii) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

~~(xxvii)~~(xxviii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxix) For taxable years beginning after December 31, 2017, for an individual taxpayer who carried back federal net operating losses arising in a taxable year beginning after December 31, 2017, and before January 1, 2021, pursuant to section 172(b)(1) of the federal internal revenue code as amended by the coronavirus aid, relief, and economic security act (CARES act), the amount of such federal net operating loss carryback for each applicable year. If the amount of such federal net operating loss carryback exceeds the taxpayer's Kansas adjusted gross income for such taxable year, the amount thereof that exceeds such Kansas adjusted gross income may be carried forward as a subtraction modification in the following taxable year or years until the total amount of such federal net operating loss carryback has been deducted, except that no such unused amount shall be carried forward for deduction as a subtraction modification after the 20th taxable year following the taxable year of the net operating loss.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

(f) No taxpayer shall be assessed penalties and interest from the underpayment of taxes due to changes to this section that became law on July 1, 2017, so long as such underpayment is rectified on or before April 17, 2018.

Sec. 28. K.S.A. 2021 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. (a) The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents,

shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code.

(b) For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, \$850; and married filing status, \$700.

(c) (1) For tax year 2013 through tax year 2020, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,000; married filing status, \$7,500; and head of household filing status, \$5,500.

(2) For tax ~~year years 2021 and 2022, and all tax years thereafter,~~ the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,000; and head of household filing status, \$6,000.

(3) For tax year 2023, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,850; married filing status, \$8,800; and head of household filing status, \$6,600.

(d) For purposes of this section, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.

Sec. 29. K.S.A. 2021 Supp. 79-32,138 is hereby amended to read as follows: 79-32,138. (a) Kansas taxable income of a corporation taxable under this act shall be the corporation's federal taxable income for the taxable year with the modifications specified in this section, except that in determination of such federal taxable income for all taxable years commencing after December 31, 2020, section 118 of the federal internal revenue code of 1986 shall be applied as in effect on December 21, 2017.

(b) There shall be added to federal taxable income:

(i) The same modifications as are set forth in K.S.A. 79-32,117(b), and amendments thereto, with respect to resident individuals, except subsections (b)(xix), (b)(xx), (b)(xxi), (b)(xxii) and (b)(xxiii);

(ii) the amount of all depreciation deductions claimed for any property upon which the deduction allowed by K.S.A. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-32,256, and amendments thereto, is claimed;

(iii) the amount of any charitable contribution deduction claimed for any contribution or gift to or for the use of any racially segregated educational institution;

(iv) for taxable years commencing December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-

2,190, and amendments thereto;

(v) the amount of any charitable contribution deduction claimed for any contribution or gift made to a scholarship granting organization to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto;

(vi) the federal net operating loss deduction; ~~and~~

(vii) for all taxable years commencing after December 31, 2020, the amount of any deduction claimed under section 250(a)(1)(B) of the federal internal revenue code of 1986; and

(viii) for taxable years commencing after December 31, 2021, an amount equal to the electing pass-through entity owner's distributive share of the electing pass-through entity's losses attributable to the state that are taxed pursuant to the provisions of the salt parity act.

(c) There shall be subtracted from federal taxable income:

(i) The same modifications as are set forth in K.S.A. 79-32,117(c), and amendments thereto, with respect to resident individuals, except subsection (c)(xx);

(ii) the federal income tax liability for any taxable year commencing prior to December 31, 1971, for which a Kansas return was filed after reduction for all credits thereon, except credits for payments on estimates of federal income tax, credits for gasoline and lubricating oil tax, and for foreign tax credits if, on the Kansas income tax return for such prior year, the federal income tax deduction was computed on the basis of the federal income tax paid in such prior year, rather than as accrued. Notwithstanding the foregoing, the deduction for federal income tax liability for any year shall not exceed that portion of the total federal income tax liability for such year which bears the same ratio to the total federal income tax liability for such year as the Kansas taxable income, as computed before any deductions for federal income taxes and after application of subsections (d) and (e) as existing for such year, bears to the federal taxable income for the same year;

(iii) an amount for the amortization deduction allowed pursuant to K.S.A. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-32,256, and amendments thereto;

(iv) for all taxable years commencing after December 31, 1987, the amount included in federal taxable income pursuant to the provisions of section 78 of the internal revenue code;

(v) 80% of dividends from corporations incorporated outside of the United States or the District of Columbia which are included in federal taxable income. As used in this paragraph, "dividends" includes amounts included in income under section 965 of the federal internal revenue code of 1986, net of the deduction permitted by section 965(c) of the federal internal revenue code of 1986. For all taxable years commencing after December 31, 2020, this paragraph does not apply to amounts excluded from income pursuant to K.S.A. 79-32,117(c) ~~(xxv)~~ (xxvi), and amendments thereto, or amounts added back pursuant to K.S.A. 79-32,138(b)(vii), and amendments thereto; ~~and~~

(vi) for all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 162(r) of the federal internal revenue code of 1986, as in effect on January 1, 2018; and

(vii) for taxable years commencing after December 31, 2021, an amount equal to the electing pass-through entity owner's distributive share of the electing pass-through

entity's income attributable to the state that is taxed pursuant to the provisions of the salt parity act.

(d) If any corporation derives all of its income from sources within Kansas in any taxable year commencing after December 31, 1979, its Kansas taxable income shall be the sum resulting after application of subsections (a) through (c). Otherwise, such corporation's Kansas taxable income in any such taxable year, after excluding any refunds of federal income tax and before the deduction of federal income taxes provided by subsection (c)(ii) shall be allocated as provided in K.S.A. 79-3271 through 79-3293, and amendments thereto, plus any refund of federal income tax as determined under K.S.A. 79-32,117(b)(iv), and amendments thereto, and minus the deduction for federal income taxes as provided by subsection (c)(ii) shall be such corporation's Kansas taxable income.

(e) A corporation may make an election with respect to its first taxable year commencing after December 31, 1982, whereby no addition modifications as provided for in subsection (b)(ii) and subtraction modifications as provided for in subsection (c) (iii) as those subsections existed prior to their amendment by this act, shall be required to be made for such taxable year.

Sec. 30. K.S.A. 2021 Supp. 79-32,143 is hereby amended to read as follows: 79-32,143. (a) (1) (A) For net operating losses incurred in taxable years prior to January 1, 2018, a net operating loss deduction shall be allowed in the same manner that it is allowed under the federal internal revenue code, except that such net operating loss may only be carried forward to each of the 10 taxable years following the taxable year of the net operating loss.

(B) For net operating losses incurred in taxable years beginning after December 31, 2017, a net operating loss deduction shall be allowed in the same manner that it is allowed under the federal internal revenue code, except that such net operating loss deduction may only be carried forward.

(2) For net operating farm losses, as defined by section 172 of the federal internal revenue code, incurred in taxable years beginning after December 31, 1999, a net operating loss deduction shall be allowed in the same manner that it is allowed under the federal internal revenue code except that such net operating loss may be carried forward to each of the 10 taxable years following the taxable year of the net operating loss.

(3) The amount of the net operating loss that may be carried back or forward for Kansas income tax purposes shall be that portion of the federal net operating loss allocated to Kansas under this act in the taxable year that the net operating loss is sustained.

(b) The amount of the loss to be carried back or forward will be the federal net operating loss after: (1) All modifications required under this act applicable to the net loss in the year the loss was incurred; and (2) after apportionment as to source in the case of corporations, nonresident individuals for losses incurred in taxable years beginning prior to January 1, 1978, and nonresident estates and trusts in the same manner that income for such corporations, nonresident individuals, estates and trusts is required to be apportioned.

(c) If a net operating loss was incurred in a taxable year beginning prior to January 1, 1988, the amount of the net operating loss that may be carried back and carried forward and the period for which it may be carried back and carried forward shall be

determined under the provisions of the Kansas income tax laws that were in effect during the year that such net operating loss was incurred.

(d) If any portion of a net operating loss described in subsections (a) and (b) is not utilized prior to the final year of the carryforward period provided in subsection (a), a refund shall be allowable in such final year in an amount equal to the refund which would have been allowable in the taxable year the loss was incurred by utilizing the three year carryback provided under K.S.A. 79-32,143, as in effect on December 31, 1987, multiplied by a fraction, the numerator of which is the unused portion of such net operating loss in the final year, and the denominator of which is the amount of such net operating loss that could have been carried back to the three years immediately preceding the year in which the loss was incurred. In no event may such fraction exceed one.

(e) Notwithstanding any other provisions of the Kansas income tax act, the net operating loss as computed under subsections (a), (b) and (c) shall be allowed in full in determining Kansas taxable income or at the option of the taxpayer allowed in full in determining Kansas adjusted gross income.

(f) No refund of income tax that results from a net operating farm loss carry back shall be allowed in an amount exceeding \$1,500 in any year. Any overpayment in excess of \$1,500 may be carried forward to any year or years after the year of the loss and may be claimed as a credit against the tax. The refundable portion of such credit shall not exceed \$1,500 in any year.

(g) For tax year 2013, and all tax years thereafter, a net operating loss allowed by this section shall only be available to taxpayers subject to the income tax on corporations imposed pursuant to K.S.A. 79-32,110(c), and amendments thereto, and used only to determine such taxpayer's corporate income tax liability.

(h) Notwithstanding any other provisions of the Kansas income tax act, for tax year 2006, if a net operating loss is incurred from the sale at a loss of a historic hotel located in a community with less than 2,500 citizens improved by funds borrowed on both such hotel and farmland owned by the taxpayer that is located within 20 miles of such hotel, and previously the farmland was sold at a gain and in which case a majority of the proceeds were used to pay off the mortgage on such hotel, the net operating loss may be carried back three years to offset the gain on the sale of such farmland. The taxpayer may file an amended return for the three prior years."

Also on page 9, in line 26, after "K.S.A." by inserting "79-3220 and 79-32,111 and K.S.A. 2021 Supp. 79-32,117, 79-32,117q, 79-32,119, 79-32,138 and"; also in line 26, by striking "is" and inserting "are";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, by striking "corporations,;" by striking all in line 5; in line 6, by striking all before the semicolon and inserting "deductions; establishing the salt parity act to allow pass-through entities to elect to pay state income tax at the entity level; increasing the Kansas standard deduction; relating to certain net operating losses; providing a subtraction modification to allow the carryforward of certain net operating losses for individuals; allowing a carryback on loss from sale of certain historic hotels"; also in line 6, after "K.S.A." by inserting "79-3220 and 79-32,111 and K.S.A. 2021 Supp. 79-32,117, 79-32,119, 79-32,138 and"; also in line 6, by striking "section" and inserting "sections; also repealing K.S.A. 2021 Supp. 79-32,117q"; and the bill be passed as amended.

HB 2315 be amended on page 2, in line 14, by striking "2021" and inserting "2022"; in line 15, after "a" by inserting "community college or"; in line 23, by striking "2021" and inserting "2022"; in line 24, by striking "2021" and inserting "2022"; also in line 24, by striking "2022,"; also in line 24, by striking the second "and" and inserting a comma; also in line 24, after "2025" by inserting "and 2026"; in line 25, after the period by inserting "The amount of the credit allowed by this paragraph shall equal 60% of the total amount contributed during the taxable year by the taxpayer to a community college or a technical college located in Kansas for such purposes."; in line 26, after the second "a" by inserting "community college or"; in line 28, after "shall" by inserting "not"; in line 30, after "a" by inserting "community college or"; in line 32, after "a" by inserting "community college and"; in line 34, after "such" by inserting "community college or";

On page 3, in line 17, after "a" by inserting "community college or"; in line 18, after the third "the" by inserting "community college or"; in line 20, after "such" by inserting "community college or";

On page 4, in line 3, by striking "2021" and inserting "2022"; also in line 3, by striking "2025" and inserting "2026"; in line 5, by striking "\$500,000" and inserting "\$1,000,000"; in line 7, after "one" by inserting "community college or"; also in line 7, by striking "\$500,000" and inserting "\$1,000,000"; in line 10, by striking "\$3,500,000" and inserting "\$7,000,000";

On page 1, in the title, in line 2, after "to" by inserting "community colleges and"; and the bill be passed as amended.

Committee on **Federal and State Affairs** recommends **SB 522**; **HB 2462** be passed.

SB 351 be amended on page 6, in line 24, by striking "ensure that no component of the" and inserting "make all"; in line 25, by striking "system is connected" and inserting "systems and vote tabulating equipment available to any candidate or any authorized poll agent for review to ensure there is no connectivity";

On page 1, in the title, in line 6, by striking "election judges" and inserting "that candidates be allowed to review such systems"; and the bill be passed as amended.

HB 2688, As Amended by House Committee, be amended on page 2, in line 20, by striking "that" and inserting "such person may be issued a farm winery license pursuant to K.S.A. 41-316, and amendments thereto, or a producer license pursuant to K.S.A. 41-355, and amendments thereto, and"; in line 21, by striking all after the second comma; by striking all in lines 22 through 23; and the bill be passed as amended.

HB 2710 be amended on page 7, in line 14, by striking "statute book" and inserting "Kansas register"; and the bill be passed as amended.

Committee on **Judiciary** recommends **HB 2299**, As Amended by House Committee of the Whole, be amended on page 2, in line 6, by striking "statute book" and inserting "Kansas register"; and the bill be passed as amended.

Also, **HB 2377** be amended as recommended by the Senate Committee on Judiciary, as reported in the Journal of the Senate on March 30, 2021, and the bill, as printed as As Amended by Senate Committee, be further amended on page 2, in line 30, by striking "2020" and inserting "2021";

On page 4, following line 16, by inserting:

"Sec. 3. K.S.A. 2021 Supp. 8-241 is hereby amended to read as follows: 8-241. (a) Except as provided in K.S.A. 8-2,125 through 8-2,142, and amendments thereto, any person licensed to operate a motor vehicle in this state shall submit to an examination whenever: (1) The division of vehicles has good cause to believe that such person is

incompetent or otherwise not qualified to be licensed; or (2) the division of vehicles has suspended such person's license pursuant to K.S.A. 8-1014, and amendments thereto, as the result of a test refusal, test failure or conviction for a violation of K.S.A. 8-1567, and amendments thereto, or a violation of a city ordinance or county resolution prohibiting the acts prohibited by K.S.A. 8-1567, and amendments thereto, except that no person shall have to submit to and successfully complete an examination more than once as the result of separate suspensions arising out of the same occurrence.

(b) When a person is required to submit to an examination pursuant to subsection (a)(1), the fee for such examination shall be in the amount provided by K.S.A. 8-240, and amendments thereto. When a person is required to submit to an examination pursuant to subsection (a)(2), the fee for such examination shall be \$25. In addition, any person required to submit to an examination pursuant to subsection (a)(2) as the result of a test failure, a conviction for a violation of K.S.A. 8-1567, and amendments thereto, or a violation of a city ordinance or county resolution prohibiting the acts prohibited by K.S.A. 8-1567, and amendments thereto, shall be required, at the time of examination, to pay a reinstatement fee of \$200 after the first occurrence, \$400 after the second occurrence, \$600 after the third occurrence and \$800 after the fourth or subsequent occurrence; and as a result of a test refusal, shall be required, at the time of examination, to pay a reinstatement fee of \$600 after the first occurrence, \$900 after the second occurrence, \$1,200 after the third occurrence and \$1,500 after the fourth or subsequent occurrence.

(1) All examination fees collected pursuant to this section shall be remitted to the state treasurer, in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, who shall deposit the entire amount in the state treasury and credit 80% to the state highway fund and 20% shall be disposed of as provided in K.S.A. 8-267, and amendments thereto.

~~(2) On and after July 1, 2014, through June 30, 2018, all reinstatement fees collected pursuant to this section shall be remitted to the state treasurer, in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, who shall deposit the entire amount in the state treasury and credit 26% to the community alcoholism and intoxication programs fund created pursuant to K.S.A. 41-1126, and amendments thereto, 12% to the juvenile alternatives to detention fund created by K.S.A. 79-4803, and amendments thereto, 12% to the forensic laboratory and materials fee fund created by K.S.A. 28-176, and amendments thereto, 17% to the driving under the influence fund created by K.S.A. 75-5660, and amendments thereto, and 33% to the judicial branch nonjudicial salary adjustment fund created by K.S.A. 20-1a15, and amendments thereto. Moneys credited to the forensic laboratory and materials fee fund as provided herein shall be used to supplement existing appropriations and shall not be used to supplant general fund appropriations to the Kansas bureau of investigation.~~

~~(3) On and after July 1, 2018, All reinstatement fees collected pursuant to this section shall be remitted to the state treasurer, in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, who shall deposit the entire amount in the state treasury and credit 35% to the community alcoholism and intoxication programs fund created pursuant to K.S.A. 41-1126, and amendments thereto, 20% to the juvenile alternatives to detention fund created by K.S.A. 79-4803, and amendments thereto, 20% to the forensic laboratory and materials fee fund created by K.S.A. 28-176, and amendments thereto, and 25% to the driving under the influence fund created by K.S.A.~~

75-5660, and amendments thereto. Moneys credited to the forensic laboratory and materials fee fund as provided herein shall be used to supplement existing appropriations and shall not be used to supplant general fund appropriations to the Kansas bureau of investigation.

(c) When an examination is required pursuant to subsection (a), at least five days' written notice of the examination shall be given to the licensee. The examination administered hereunder shall be at least equivalent to the examination required by K.S.A. 8-247(e), and amendments thereto, with such additional tests as the division deems necessary. Upon the conclusion of such examination, the division shall take action as may be appropriate and may suspend or revoke the license of such person or permit the licensee to retain such license, or may issue a license subject to restrictions as permitted under K.S.A. 8-245, and amendments thereto.

(d) Refusal or neglect of the licensee to submit to an examination as required by this section shall be grounds for suspension or revocation of the license.

(e) The division may issue a driver's license with a DUI-IID designation for a licensee that is operating under ignition interlock restrictions required by K.S.A. 8-1014, and amendments thereto. The reexamination requirement in subsection (a)(2) shall not require reexamination and payment of reinstatement fees until the end of the licensee's ignition interlock restriction period. If the applicant's Kansas driver's license has been expired for one year or more, the applicant must complete a reexamination and pay any applicable reinstatement fees before qualifying for a driver's license with an ignition interlock designation. All other requirements for issuance and renewal of a driver's license under K.S.A. 8-240, and amendments thereto, shall continue to apply. The renewal periods and other requirements in K.S.A. 8-247, and amendments thereto, shall apply. The fees charged for the driver's license with ignition interlock designation shall include: (1) The fee amounts set out in K.S.A. 8-240(f), and amendments thereto; (2) fees prescribed by the secretary of revenue and required in K.S.A. 8-243(a), and amendments thereto; and (3) a \$10 fee to the DUI-IID designation fund. There is hereby created in the state treasury the DUI-IID designation fund. All moneys credited to the DUI-IID designation fund shall be used by the ~~department of revenue~~ highway patrol only for the purpose of funding the administration and oversight of state certified ignition interlock manufacturers and their service providers.";

Also on page 4, in line 17, by striking "2020" and inserting "2021";

On page 6, in line 21, by striking "2022" and inserting "2023";

On page 7, in line 14, by striking "Ninety" and inserting "One hundred and eighty"; in line 16, by striking "one year" and inserting "two years";

On page 9, in line 9, by striking "2022" and inserting "2023"; in line 10, by striking "2020" and inserting "2021";

On page 10, in line 20, by striking "provided" and inserting "if"; in line 22, by striking "2020" and inserting "2021"; in line 25, after "minimum" by inserting "of"; in line 29, after "minimum" by inserting "of"; in line 32, after "minimum" by inserting "of";

On page 11, in line 27, by striking "provided" and inserting "if"; in line 29, by striking "2020" and inserting "2021"; in line 32, after "minimum" by inserting "of";

On page 12, in line 1, by striking all after "(2)"; by striking all in lines 2 through 42; in line 43, by striking "(3)";

On page 15, in line 36, by striking "2020" and inserting "2021"; in line 38, by

striking "2020" and inserting "2021";

On page 16, in line 28, by striking "2020" and inserting "2021"; following line 35, by inserting:

"Sec. 6. K.S.A. 2021 Supp. 8-2,150 is hereby amended to read as follows: 8-2,150.

(a) A driver or a holder of a commercial driver's license may not enter into a diversion agreement in lieu of further criminal proceedings that would prevent such person's conviction for any violation, in any type of motor vehicle, of a state or local traffic control law, except a parking violation, from appearing on the person's record, whether the person was convicted for an offense committed in the state where the person is licensed or another state.

(b) For purposes of subsection (a), a person shall be considered a holder of a commercial driver's license if the person was a holder of a commercial driver's license at the time the person was arrested or was issued a citation and shall remain a holder of a commercial driver's license even if the person surrenders the commercial driver's license after the arrest or citation.

(c) (1) A prosecuting attorney as defined in K.S.A. 22-2202, and amendments thereto, shall not mask or defer imposition of judgment or allow an individual to enter into a diversion program that would prevent a commercial learner's permit or commercial driver's license holder's conviction from appearing on the CDLIS driver record of any violation of a state or local traffic control law that occurred in any type of motor vehicle. The provisions of this subsection shall apply regardless of whether the driver was convicted for an offense committed in the state where the driver is licensed or in any another state.

(2) The provisions of this subsection shall not apply to parking, vehicle weight or vehicle defect violations.

(d) The provisions of this section shall be a part of and supplemental to the Kansas uniform commercial drivers' license act.

Sec. 7. K.S.A. 2021 Supp. 8-1014 is hereby amended to read as follows: 8-1014.

(a) Except as provided by subsection (e) and K.S.A. 8-2,142, and amendments thereto, if a person refuses a test, the division, pursuant to K.S.A. 8-1002, and amendments thereto, shall:

(1) On the person's first occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for two years to driving only a motor vehicle equipped with an ignition interlock device;

(2) on the person's second occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for three years to driving only a motor vehicle equipped with an ignition interlock device;

(3) on the person's third occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for four years to driving only a motor vehicle equipped with an ignition interlock device;

(4) on the person's fourth occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for five years to driving only a motor vehicle equipped with an ignition interlock device; and

(5) on the person's fifth or subsequent occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for 10 years to driving only a motor vehicle equipped with an ignition interlock device.

(b) (1) Except as provided by subsections (b)(2) and (e) and K.S.A. 8-2,142, and amendments thereto, if a person fails a test or has an alcohol or drug-related conviction in this state, the division shall:

(A) On the person's first occurrence, suspend the person's driving privileges for 30 days and at the end of the suspension, restrict the person's driving privileges as provided by K.S.A. 8-1015(b), and amendments thereto;

(B) on the person's second occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for one year to driving only a motor vehicle equipped with an ignition interlock device;

(C) on the person's third occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for two years to driving only a motor vehicle equipped with an ignition interlock device;

(D) on the person's fourth occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for three years to driving only a motor vehicle equipped with an ignition interlock device; and

(E) on the person's fifth or subsequent occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for 10 years to driving only a motor vehicle equipped with an ignition interlock device.

(2) Except as provided by subsection (e) and K.S.A. 8-2,142, and amendments thereto, if a person fails a test or has an alcohol or drug-related conviction in this state and the person's blood or breath alcohol concentration is 0.15 or greater, the division shall:

(A) On the person's first occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for one year to driving only a motor vehicle equipped with an ignition interlock device;

(B) on the person's second occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for two years to driving only a motor vehicle equipped with an ignition interlock device;

(C) on the person's third occurrence, suspend the person's driving privileges for one year and at the end of the suspension restrict the person's driving privileges for three years to driving only a motor vehicle equipped with an ignition interlock device;

(D) on the person's fourth occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for four years to driving only a motor vehicle equipped with an ignition interlock device; and

(E) on the person's fifth or subsequent occurrence, suspend the person's driving privileges for one year and at the end of the suspension, restrict the person's driving privileges for 10 years to driving only a motor vehicle equipped with an ignition interlock device.

(3) Whenever a person's driving privileges have been restricted to driving only a motor vehicle equipped with an ignition interlock device for 10 years under this section, such person may petition any district court for relief from such restriction after five years of such restriction have been served. The court shall consider, but not be limited to, whether: (A) Such person's driving privileges have been restricted, suspended, revoked or disqualified pursuant to another action by the division or a court; and (B) such person proves installation, maintenance and use of an ignition interlock device

approved by the ~~division highway patrol~~ throughout the five-year period. If the court finds that the person's driving privileges should be restored, then the court shall electronically report such order to the division. The division, upon receiving such order, shall restore such person's driving privileges, unless such person's driving privileges have been restricted, suspended, revoked or disqualified pursuant to another action by the division or a court.

(c) Except as provided by subsection (e) and K.S.A. 8-2,142, and amendments thereto, if a person who is less than 21 years of age fails a test or has an alcohol or drug-related conviction in this state, penalties shall be imposed pursuant to subsection (b).

(d) Whenever the division is notified by a provider, as defined in K.S.A. 8-1008, and amendments thereto, or a court that the person has failed to follow any recommendation made by the provider or otherwise ordered by a court for a conviction of a violation of K.S.A. 8-1567, and amendments thereto, the division shall suspend the person's driving privileges until the division receives notice of the person's completion of such recommendation.

(e)(1) Except as provided in K.S.A. 8-2,142, and amendments thereto, if a person's driving privileges are subject to suspension pursuant to this section for a test refusal, test failure or alcohol or drug-related conviction arising from the same arrest, the period of such suspension shall not exceed the longest applicable period authorized by subsection (a) or (b), and such suspension periods shall not be added together or otherwise imposed consecutively. In addition, in determining the period of such suspension as authorized by subsection (a) or (b), such person shall receive credit for any period of time for which such person's driving privileges were suspended while awaiting any hearing or final order authorized by this act.

(2) If a person's driving privileges are subject to restriction pursuant to this section for a test failure or alcohol or drug-related conviction arising from the same arrest, the restriction periods shall not be added together or otherwise imposed consecutively. In addition, in determining the period of restriction, the person shall receive credit for any period of suspension imposed for a test refusal arising from the same arrest.

(f) If the division has taken action under subsection (a) for a test refusal or under subsection (b) for a test failure and such action is stayed pursuant to K.S.A. 8-259, and amendments thereto, or if temporary driving privileges are issued pursuant to K.S.A. 8-1020, and amendments thereto, the stay or temporary driving privileges shall not prevent the division from taking the action required by subsection (b) for an alcohol or drug-related conviction.

(g) The provisions of subsections (a), (b) and (c), as amended by this act and section 14 of chapter 105 of the 2011 Session Laws of Kansas, may be applied retroactively only if requested by a person who has had such person's driving privileges suspended or restricted pursuant to subsection (a), (b) or (c) prior to such amendment. Such person may apply to the division to have the penalties applied retroactively, as provided under K.S.A. 8-1015(g), and amendments thereto.

(h) When modifying penalties pursuant to subsection (g), the division shall credit any suspension or revocation time in excess of one year which was imposed and served prior to retroactive application of the provisions of subsections (a), (b) and (c), as amended by this act and section 14 of chapter 105 of the 2011 Session Laws of Kansas, toward the required ignition interlock restriction period imposed pursuant to the retroactive application of such provisions if:

(1) The person's driving record indicates no driving by the person during the applicable suspension or revocation period; and

(2) the person completes a form prescribed by the division indicating that the person did not drive during the applicable suspension or revocation period.

(i) As used in this section, "suspension" includes any period of suspension and any period of restriction as provided in K.S.A. 8-1015(a), and amendments thereto.;

Also on page 16, in line 36, by striking "2020" and inserting "2021";

On page 18, in line 32, by striking "division" and inserting "highway patrol";

On page 20, in line 34, by striking "secretary of revenue"; also in line 34, by striking "shall" and inserting "superintendent of the highway patrol may"; also in line 34, by striking all after "regulations"; in line 35, by striking all before "for"; in line 36, by striking "division" and inserting "highway patrol";

On page 21, in line 5, after the semicolon by inserting "and"; in line 6, after "division" by inserting "and the highway patrol"; in line 8, by striking all after "device"; by striking all in line 9; in line 10, by striking all before the period; in line 12, by striking "this section" and inserting "subsection (a)"; also in line 12, by striking "secretary of revenue" and inserting "superintendent of the highway patrol"; in line 19, after "division" by inserting "and the highway patrol"; in line 32, by striking "division" and inserting "highway patrol"; in line 33, by striking "this section" and inserting "subsection (a)"; in line 34, by striking "division" and inserting "highway patrol"; in line 38, by striking "division" and inserting "highway patrol"; in line 43, after "(e)" by inserting "All rules and regulations of the secretary of revenue adopted pursuant to this section, prior to its amendment by this act, that are described in subsection (a) and are in effect on June 30, 2022, shall be deemed to be the rules and regulations of the superintendent of the highway patrol and shall continue to be effective until amended, revoked or nullified pursuant to law.

(f)";

On page 22, following line 33, by inserting:

"(3) The secretary of revenue shall adopt rules and regulations prior to March 1, 2023, establishing the requirements and guidelines for receiving reduced ignition interlock device program costs pursuant to this subsection.";

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

Also on page 22, in line 37, by striking "2020" and inserting "2021";

On page 24, in line 9, by striking "provided" and inserting "if"; in line 11, by striking "2020" and inserting "2021"; in line 14, after "minimum" by inserting "of"; in line 18, after "minimum" by inserting "of"; in line 21, after "minimum" by inserting "of"; also in line 21, by striking "complete" and inserting "completed,";

On page 25, in line 17, by striking "provided" and inserting "if"; in line 19, by striking "2020" and inserting "2021"; in line 22, after "minimum" by inserting "of";

On page 26, in line 22, by striking "provided" and inserting "if"; in line 24, by striking "2020" and inserting "2021"; in line 27, after "minimum" by inserting "of";

On page 27, in line 25, by striking "provided" and inserting "if"; in line 27, by striking "2020" and inserting "2021"; in line 30, after "minimum" by inserting "of";

On page 28, in line 3, by striking "2020" and inserting "2021"; in line 25, by striking all before the comma; in line 26, by striking "2020" and inserting "2021";

On page 31, in line 10, by striking "2020" and inserting "2021"; in line 12, by

striking "2020" and inserting "2021";

On page 33, in line 15, by striking "2020" and inserting "2021"; in line 32, by striking "2020" and inserting "2021";

On page 36, in line 1, by striking "2020" and inserting "2021";

On page 37, in line 16, by striking "2020" and inserting "2021"; by striking all in lines 18 through 43;

By striking all on pages 38 through 46;

On page 47, by striking all in lines 1 through 34; following line 34, by inserting:

"Sec. 13. K.S.A. 2021 Supp. 21-6604 is hereby amended to read as follows: 21-6604. (a) Whenever any person has been found guilty of a crime, the court may adjudge any of the following:

(1) Commit the defendant to the custody of the secretary of corrections if the current crime of conviction is a felony and the sentence presumes imprisonment, or the sentence imposed is a dispositional departure to imprisonment; or, if confinement is for a misdemeanor, to jail for the term provided by law;

(2) impose the fine applicable to the offense and may impose the provisions of subsection (q);

(3) release the defendant on probation if the current crime of conviction and criminal history fall within a presumptive nonprison category or through a departure for substantial and compelling reasons subject to such conditions as the court may deem appropriate. In felony cases ~~except for violations of K.S.A. 8-1567 or 8-2-144, and amendments thereto~~, the court may include confinement in a county jail not to exceed 60 days, which need not be served consecutively, as a condition of an original probation sentence;

(4) assign the defendant to a community correctional services program as provided in K.S.A. 75-5291, and amendments thereto, or through a departure for substantial and compelling reasons subject to such conditions as the court may deem appropriate, including orders requiring full or partial restitution;

(5) assign the defendant to a conservation camp for a period not to exceed six months as a condition of probation followed by a six-month period of follow-up through adult intensive supervision by a community correctional services program, if the offender successfully completes the conservation camp program;

(6) assign the defendant to a house arrest program pursuant to K.S.A. 2021 Supp. 21-6609, and amendments thereto;

(7) order the defendant to attend and satisfactorily complete an alcohol or drug education or training program as provided by K.S.A. 2021 Supp. 21-6602(c), and amendments thereto;

(8) order the defendant to repay the amount of any reward paid by any crime stoppers chapter, individual, corporation or public entity that materially aided in the apprehension or conviction of the defendant; repay the amount of any costs and expenses incurred by any law enforcement agency in the apprehension of the defendant, if one of the current crimes of conviction of the defendant includes escape from custody or aggravated escape from custody, as defined in K.S.A. 2021 Supp. 21-5911, and amendments thereto; repay expenses incurred by a fire district, fire department or fire company responding to a fire that has been determined to be arson or aggravated arson as defined in K.S.A. 2021 Supp. 21-5812, and amendments thereto, if the defendant is convicted of such crime; repay the amount of any public funds utilized by a law

enforcement agency to purchase controlled substances from the defendant during the investigation that leads to the defendant's conviction; or repay the amount of any medical costs and expenses incurred by any law enforcement agency or county. Such repayment of the amount of any such costs and expenses incurred by a county, law enforcement agency, fire district, fire department or fire company or any public funds utilized by a law enforcement agency shall be deposited and credited to the same fund from which the public funds were credited to prior to use by the county, law enforcement agency, fire district, fire department or fire company;

(9) order the defendant to pay the administrative fee authorized by K.S.A. 22-4529, and amendments thereto, unless waived by the court;

(10) order the defendant to pay a domestic violence special program fee authorized by K.S.A. 20-369, and amendments thereto;

(11) if the defendant is convicted of a misdemeanor or convicted of a felony specified in K.S.A. 2021 Supp. 21-6804(i), and amendments thereto, assign the defendant to a work release program, other than a program at a correctional institution under the control of the secretary of corrections as defined in K.S.A. 75-5202, and amendments thereto, provided such work release program requires such defendant to return to confinement at the end of each day in the work release program. On a second or subsequent conviction of K.S.A. 8-1567, and amendments thereto, an offender placed into a work release program shall serve the total number of hours of confinement mandated by that section;

(12) order the defendant to pay the full amount of unpaid costs associated with the conditions of release of the appearance bond under K.S.A. 22-2802, and amendments thereto;

(13) impose any appropriate combination of paragraphs (1), ~~(2)~~, ~~(3)~~, ~~(4)~~, ~~(5)~~, ~~(6)~~, ~~(7)~~, ~~(8)~~, ~~(9)~~, ~~(10)~~, ~~(11)~~ and through (12); or

(14) suspend imposition of sentence in misdemeanor cases.

(b) (1) In addition to or in lieu of any of the above, the court shall order the defendant to pay restitution, which shall include, but not be limited to, damage or loss caused by the defendant's crime. Restitution shall be due immediately unless: (A) The court orders that the defendant be given a specified time to pay or be allowed to pay in specified installments; or (B) the court finds compelling circumstances that would render restitution unworkable, either in whole or in part. In regard to a violation of K.S.A. 2021 Supp. 21-6107, and amendments thereto, such damage or loss shall include, but not be limited to, attorney fees and costs incurred to repair the credit history or rating of the person whose personal identification documents were obtained and used in violation of such section, and to satisfy a debt, lien or other obligation incurred by the person whose personal identification documents were obtained and used in violation of such section. In regard to a violation of K.S.A. 2021 Supp. 21-5801, 21-5807, 21-5813 or 21-5818, and amendments thereto, such damage or loss shall include the cost of repair or replacement of the property that was damaged, the reasonable cost of any loss of production, crops and livestock, reasonable labor costs of any kind, reasonable material costs of any kind and any reasonable costs that are attributed to equipment that is used to abate or repair the damage to the property. If the court finds restitution unworkable, either in whole or in part, the court shall state on the record in detail the reasons therefor.

(2) If the court orders restitution, the restitution shall be a judgment against the

defendant that may be collected by the court by garnishment or other execution as on judgments in civil cases. If, after 60 days from the date restitution is ordered by the court, a defendant is found to be in noncompliance with the restitution order, and the victim to whom restitution is ordered paid has not initiated proceedings in accordance with K.S.A. 60-4301 et seq., and amendments thereto, the court shall assign an agent procured by the judicial administrator pursuant to K.S.A. 20-169, and amendments thereto, to collect the restitution on behalf of the victim. The chief judge of each judicial district may assign such cases to an appropriate division of the court for the conduct of civil collection proceedings.

(3) If a restitution order entered prior to the effective date of this act does not give the defendant a specified time to pay or set payment in specified installments, the defendant may file a motion with the court prior to December 31, 2020, proposing payment of restitution in specified installments. The court may recall the restitution order from the agent assigned pursuant to K.S.A. 20-169, and amendments thereto, until the court rules on such motion. If the court does not order payment in specified installments or if the defendant does not file a motion prior to December 31, 2020, the restitution shall be due immediately.

(c) In addition to or in lieu of any of the above, the court shall order the defendant to submit to and complete an alcohol and drug evaluation, and pay a fee therefor, when required by K.S.A. 2021 Supp. 21-6602(d), and amendments thereto.

(d) In addition to any of the above, the court shall order the defendant to reimburse the county general fund for all or a part of the expenditures by the county to provide counsel and other defense services to the defendant. Any such reimbursement to the county shall be paid only after any order for restitution has been paid in full. In determining the amount and method of payment of such sum, the court shall take account of the financial resources of the defendant and the nature of the burden that payment of such sum will impose. A defendant who has been required to pay such sum and who is not willfully in default in the payment thereof may at any time petition the court that sentenced the defendant to waive payment of such sum or any unpaid portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the defendant or the defendant's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment.

(e) In releasing a defendant on probation, the court shall direct that the defendant be under the supervision of a court services officer. If the court commits the defendant to the custody of the secretary of corrections or to jail, the court may specify in its order the amount of restitution to be paid and the person to whom it shall be paid if restitution is later ordered as a condition of parole, conditional release or postrelease supervision.

(f) (1) When a new felony is committed while the offender is incarcerated and serving a sentence for a felony, or while the offender is on probation, assignment to a community correctional services program, parole, conditional release or postrelease supervision for a felony, a new sentence shall be imposed consecutively pursuant to the provisions of K.S.A. 2021 Supp. 21-6606, and amendments thereto, and the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(2) When a new felony is committed during a period of time when the ~~defendant~~

offender would have been on probation, assignment to a community correctional services program, parole, conditional release or postrelease supervision for a felony had the ~~defendant~~ offender not been granted release by the court pursuant to K.S.A. 2021 Supp. 21-6608(d), and amendments thereto, or the prisoner review board pursuant to K.S.A. 22-3717, and amendments thereto, the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(3) When a new felony is committed while the offender is incarcerated in a juvenile correctional facility pursuant to K.S.A. 38-1671, prior to its repeal, or K.S.A. 38-2373, and amendments thereto, for an offense, which if committed by an adult would constitute the commission of a felony, upon conviction, the court shall sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure. The conviction shall operate as a full and complete discharge from any obligations, except for an order of restitution, imposed on the offender arising from the offense for which the offender was committed to a juvenile correctional facility.

(4) When a new felony is committed while the offender is on release for a felony pursuant to the provisions of article 28 of chapter 22 of the Kansas Statutes Annotated, and amendments thereto, or similar provisions of the laws of another jurisdiction, a new sentence may be imposed consecutively pursuant to the provisions of K.S.A. 2021 Supp. 21-6606, and amendments thereto, and the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(g) Prior to imposing a dispositional departure for a defendant whose offense is classified in the presumptive nonprison grid block of either sentencing guideline grid, prior to sentencing a defendant to incarceration whose offense is classified in grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, prior to sentencing a defendant to incarceration whose offense is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and whose offense does not meet the requirements of K.S.A. 2021 Supp. 21-6824, and amendments thereto, prior to revocation of a nonprison sanction of a defendant whose offense is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and whose offense does not meet the requirements of K.S.A. 2021 Supp. 21-6824, and amendments thereto, or prior to revocation of a nonprison sanction of a defendant whose offense is classified in the presumptive nonprison grid block of either sentencing guideline grid or grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012,

or in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, the court shall consider placement of the defendant in the Labette correctional conservation camp, conservation camps established by the secretary of corrections pursuant to K.S.A. 75-52,127, and amendments thereto, or a community intermediate sanction center. Pursuant to this subsection the defendant shall not be sentenced to imprisonment if space is available in a conservation camp or community intermediate sanction center and the defendant meets all of the conservation camp's or community intermediate sanction center's placement criteria unless the court states on the record the reasons for not placing the defendant in a conservation camp or community intermediate sanction center.

(h) In committing a defendant to the custody of the secretary of corrections, the court shall fix a term of confinement within the limits provided by law. In those cases where the law does not fix a term of confinement for the crime for which the defendant was convicted, the court shall fix the term of such confinement.

(i) In addition to any of the above, the court shall order the defendant to reimburse the state general fund for all or part of the expenditures by the state board of indigents' defense services to provide counsel and other defense services to the defendant. In determining the amount and method of payment of such sum, the court shall take account of the financial resources of the defendant and the nature of the burden that payment of such sum will impose. A defendant who has been required to pay such sum and who is not willfully in default in the payment thereof may at any time petition the court that sentenced the defendant to waive payment of such sum or any unpaid portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the defendant or the defendant's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment. The amount of attorney fees to be included in the court order for reimbursement shall be the amount claimed by appointed counsel on the payment voucher for indigents' defense services or the amount prescribed by the board of indigents' defense services reimbursement tables as provided in K.S.A. 22-4522, and amendments thereto, whichever is less.

(j) This section shall not deprive the court of any authority conferred by any other Kansas statute to decree a forfeiture of property, suspend or cancel a license, remove a person from office or impose any other civil penalty as a result of conviction of crime.

(k) An application for or acceptance of probation or assignment to a community correctional services program shall not constitute an acquiescence in the judgment for purpose of appeal, and any convicted person may appeal from such conviction, as provided by law, without regard to whether such person has applied for probation, suspended sentence or assignment to a community correctional services program.

(l) The secretary of corrections is authorized to make direct placement to the Labette correctional conservation camp or a conservation camp established by the secretary pursuant to K.S.A. 75-52,127, and amendments thereto, of an inmate sentenced to the secretary's custody if the inmate:

(1) Has been sentenced to the secretary for a probation revocation, as a departure from the presumptive nonimprisonment grid block of either sentencing grid, for an offense that is classified in grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, in grid blocks 4-E, 4-F, 4-G, 4-H

or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, or for an offense that is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and such offense does not meet the requirements of K.S.A. 2021 Supp. 21-6824, and amendments thereto; and

(2) otherwise meets admission criteria of the camp.

If the inmate successfully completes a conservation camp program, the secretary of corrections shall report such completion to the sentencing court and the county or district attorney. The inmate shall then be assigned by the court to six months of follow-up supervision conducted by the appropriate community corrections services program. The court may also order that supervision continue thereafter for the length of time authorized by K.S.A. 2021 Supp. 21-6608, and amendments thereto.

(m) When it is provided by law that a person shall be sentenced pursuant to K.S.A. 1993 Supp. 21-4628, prior to its repeal, the provisions of this section shall not apply.

(n) (1) Except as provided by K.S.A. 2021 Supp. 21-6630 and 21-6805(f), and amendments thereto, in addition to any of the above, for felony violations of K.S.A. 2021 Supp. 21-5706, and amendments thereto, the court shall require the defendant who meets the requirements established in K.S.A. 2021 Supp. 21-6824, and amendments thereto, to participate in a certified drug abuse treatment program, as provided in K.S.A. 75-52,144, and amendments thereto, including, but not limited to, an approved after-care plan. The amount of time spent participating in such program shall not be credited as service on the underlying prison sentence.

(2) If the defendant fails to participate in or has a pattern of intentional conduct that demonstrates the defendant's refusal to comply with or participate in the treatment program, as established by judicial finding, the defendant shall be subject to sanction or revocation pursuant to the provisions of K.S.A. 22-3716, and amendments thereto. If the defendant's probation is revoked, the defendant shall serve the underlying prison sentence as established in K.S.A. 2021 Supp. 21-6805, and amendments thereto.

(A) Except as provided in subsection (n)(2)(B), for those offenders who are convicted on or after July 1, 2003, but prior to July 1, 2013, upon completion of the underlying prison sentence, the offender shall not be subject to a period of postrelease supervision.

(B) Offenders whose crime of conviction was committed on or after July 1, 2013, and whose probation is revoked pursuant to K.S.A. 22-3716(c), and amendments thereto, or whose underlying prison term expires while serving a sanction pursuant to K.S.A. 22-3716(c)(1), and amendments thereto, shall serve a period of postrelease supervision upon the completion of the underlying prison term.

(o) (1) Except as provided in paragraph (3), in addition to any other penalty or disposition imposed by law, upon a conviction for unlawful possession of a controlled substance or controlled substance analog in violation of K.S.A. 2021 Supp. 21-5706, and amendments thereto, in which the trier of fact makes a finding that the unlawful possession occurred while transporting the controlled substance or controlled substance analog in any vehicle upon a highway or street, the offender's driver's license or privilege to operate a motor vehicle on the streets and highways of this state shall be suspended for one year.

(2) Upon suspension of a license pursuant to this subsection, the court shall require

the person to surrender the license to the court, which shall transmit the license to the division of motor vehicles of the department of revenue, to be retained until the period of suspension expires. At that time, the licensee may apply to the division for return of the license. If the license has expired, the person may apply for a new license, which shall be issued promptly upon payment of the proper fee and satisfaction of other conditions established by law for obtaining a license unless another suspension or revocation of the person's privilege to operate a motor vehicle is in effect.

(3) (A) In lieu of suspending the driver's license or privilege to operate a motor vehicle on the highways of this state of any person as provided in paragraph (1), the judge of the court in which such person was convicted may enter an order that places conditions on such person's privilege of operating a motor vehicle on the highways of this state, a certified copy of which such person shall be required to carry any time such person is operating a motor vehicle on the highways of this state. Any such order shall prescribe the duration of the conditions imposed, which in no event shall be for a period of more than one year.

(B) Upon entering an order restricting a person's license hereunder, the judge shall require such person to surrender such person's driver's license to the judge who shall cause it to be transmitted to the division of vehicles, together with a copy of the order. Upon receipt thereof, the division of vehicles shall issue without charge a driver's license, which shall indicate on its face that conditions have been imposed on such person's privilege of operating a motor vehicle and that a certified copy of the order imposing such conditions is required to be carried by the person for whom the license was issued any time such person is operating a motor vehicle on the highways of this state. If the person convicted is a nonresident, the judge shall cause a copy of the order to be transmitted to the division and the division shall forward a copy of it to the motor vehicle administrator of such person's state of residence. Such judge shall furnish to any person whose driver's license has had conditions imposed on it under this paragraph a copy of the order, which shall be recognized as a valid Kansas driver's license until such time as the division shall issue the restricted license provided for in this paragraph.

(C) Upon expiration of the period of time for which conditions are imposed pursuant to this subsection, the licensee may apply to the division for the return of the license previously surrendered by such licensee. In the event such license has expired, such person may apply to the division for a new license, which shall be issued immediately by the division upon payment of the proper fee and satisfaction of the other conditions established by law, unless such person's privilege to operate a motor vehicle on the highways of this state has been suspended or revoked prior thereto. If any person shall violate any of the conditions imposed under this paragraph, such person's driver's license or privilege to operate a motor vehicle on the highways of this state shall be revoked for a period of not less than 60 days nor more than one year by the judge of the court in which such person is convicted of violating such conditions.

(4) As used in this subsection, "highway" and "street" mean the same as in K.S.A. 8-1424 and 8-1473, and amendments thereto.

(p) In addition to any of the above, for any criminal offense that includes the domestic violence designation pursuant to K.S.A. 2021 Supp. 22-4616, and amendments thereto, the court shall require the defendant to: (1) Undergo a domestic violence offender assessment conducted by a certified batterer intervention program; and (2) follow all recommendations made by such program, unless otherwise ordered

by the court or the department of corrections. The court may order a domestic violence offender assessment and any other evaluation prior to sentencing if the assessment or evaluation would assist the court in determining an appropriate sentence. The entity completing the assessment or evaluation shall provide the assessment or evaluation and recommendations to the court and the court shall provide the domestic violence offender assessment to any entity responsible for supervising such defendant. A defendant ordered to undergo a domestic violence offender assessment shall be required to pay for the assessment and, unless otherwise ordered by the court or the department of corrections, for completion of all recommendations.

(q) In imposing a fine, the court may authorize the payment thereof in installments. In lieu of payment of any fine imposed, the court may order that the person perform community service specified by the court. The person shall receive a credit on the fine imposed in an amount equal to \$5 for each full hour spent by the person in the specified community service. The community service ordered by the court shall be required to be performed by the later of one year after the fine is imposed or one year after release from imprisonment or jail, or by an earlier date specified by the court. If by the required date the person performs an insufficient amount of community service to reduce to zero the portion of the fine required to be paid by the person, the remaining balance shall become due on that date. If conditional reduction of any fine is rescinded by the court for any reason, then pursuant to the court's order the person may be ordered to perform community service by one year after the date of such rescission or by an earlier date specified by the court. If by the required date the person performs an insufficient amount of community service to reduce to zero the portion of the fine required to be paid by the person, the remaining balance of the fine shall become due on that date. All credits for community service shall be subject to review and approval by the court.

(r) In addition to any other penalty or disposition imposed by law, for any defendant sentenced to imprisonment pursuant to K.S.A. 21-4643, prior to its repeal, or K.S.A. 2021 Supp. 21-6627, and amendments thereto, for crimes committed on or after July 1, 2006, the court shall order that the defendant be electronically monitored upon release from imprisonment for the duration of the defendant's natural life and that the defendant shall reimburse the state for all or part of the cost of such monitoring as determined by the prisoner review board.

(s) Whenever the court has released the defendant on probation pursuant to subsection (a)(3), the defendant's supervising court services officer, with the concurrence of the chief court services officer, may impose the violation sanctions as provided in K.S.A. 22-3716(c)(1)(B), and amendments thereto, without further order of the court, unless the defendant, after being apprised of the right to a revocation hearing before the court pursuant to K.S.A. 22-3716(b), and amendments thereto, refuses to waive such right.

(t) Whenever the court has assigned the defendant to a community correctional services program pursuant to subsection (a)(4), the defendant's community corrections officer, with the concurrence of the community corrections director, may impose the violation sanctions as provided in K.S.A. 22-3716(c)(1)(B), and amendments thereto, without further order of the court unless the defendant, after being apprised of the right to a revocation hearing before the court pursuant to K.S.A. 22-3716(b), and amendments thereto, refuses to waive such right.

(u) In addition to any of the above, the court shall authorize an additional 18 days

of confinement in a county jail to be reserved for sanctions as set forth in K.S.A. 22-3716(b)(3)(B), (b)(4) or (c)(1)(B), and amendments thereto.

(v) The amendments made to this section by ~~this act~~ section 1 of chapter 9 of the 2020 Session Laws of Kansas are procedural in nature and shall be construed and applied retroactively.;

Also on page 47, in line 35, by striking "2020" and inserting "2021";

On page 49, in line 41, by striking "2020" and inserting "2021";

On page 50, in line 7, by striking "2020" and inserting "2021"; in line 11, by striking "2020" and inserting "2021"; in line 15, by striking "2020" and inserting "2021"; in line 17, by striking "2020" and inserting "2021"; in line 21, by striking "2020" and inserting "2021"; in line 32, by striking "2020" and inserting "2021";

On page 51, in line 8, by striking "2020" and inserting "2021"; in line 42, by striking "2020" and inserting "2021"; in line 43, by striking "2020" and inserting "2021";

On page 52, in line 4, by striking "2020" and inserting "2021"; in line 7, by striking "2020" and inserting "2021"; in line 13, by striking "2020" and inserting "2021"; in line 17, by striking "2020" and inserting "2021"; in line 22, by striking "2020" and inserting "2021"; in line 23, by striking "2020" and inserting "2021"; in line 26, by striking "2020" and inserting "2021"; in line 27, by striking "2020" and inserting "2021"; in line 29, by striking "2020" and inserting "2021"; in line 32, by striking "2020" and inserting "2021"; in line 34, by striking "2020" and inserting "2021"; in line 35, by striking "2020" and inserting "2021"; in line 39, by striking "2020" and inserting "2021"; in line 40, by striking "2020" and inserting "2021";

On page 53, in line 12, by striking "2020" and inserting "2021"; in line 17, by striking "2020" and inserting "2021"; in line 20, by striking "2020" and inserting "2021"; in line 22, by striking "2020" and inserting "2021"; in line 23, by striking "2020" and inserting "2021"; in line 27, by striking "2020" and inserting "2021"; in line 28, by striking "2020" and inserting "2021";

On page 54, in line 24, by striking "2020" and inserting "2021"; in line 29, by striking "2020" and inserting "2021";

On page 55, in line 5, by striking "2020" and inserting "2021"; in line 7, by striking "2020" and inserting "2021"; in line 9, by striking "2020" and inserting "2021"; in line 19, by striking "2020" and inserting "2021"; in line 23, by striking "2020" and inserting "2021"; in line 31, by striking "2020" and inserting "2021"; in line 33, by striking "2020" and inserting "2021";

On page 56, in line 15, by striking "2020" and inserting "2021";

On page 57, in line 32, by striking "2020" and inserting "2021";

On page 58, in line 3, by striking "2020" and inserting "2021"; in line 5, by striking "2020" and inserting "2021"; also in line 5, after the first comma by inserting "8-241,"; in line 6, after the second comma by inserting "8-2,150, 8-1014,";

And by renumbering sections accordingly;

On page 1, in the title, in line 5, after the semicolon by inserting "relating to commercial drivers' licenses; increasing the period of disqualification for certain offenses and"; in line 7, after the semicolon by inserting "prohibiting prosecuting attorneys from concealing certain traffic violations from the CDLIS driver report;"; in line 15, after the semicolon by inserting "providing that the highway patrol has oversight of state certification of ignition interlock manufacturers and their service providers;"; in line 17, by striking "devices" and inserting "device program costs"; in

line 23, by striking "2020" and inserting "2021"; also in line 23, after "8-235," by inserting "8-241,,"; also in line 23, after "8-2,144," by inserting "8-2,150, 8-1014,,"; and the bill be passed as amended.

HB 2515 be amended on page 11, in line 41, by striking "statute book" and inserting "Kansas register"; and the bill be passed as amended.

Committee on **Public Health and Welfare** recommends **HB 2448** be amended by substituting a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2448," as follows:

"Senate Substitute for HOUSE BILL NO. 2448

By Committee on Public Health and Welfare

"AN ACT concerning public assistance; requiring able-bodied adults without dependents to complete an employment and training program in order to receive food assistance; amending K.S.A. 39-709 and repealing the existing section.";

And the substitute bill be passed.

HB 2280 be amended as recommended by the Senate Committee on Public Health and Welfare as reported in the Journal of the Senate on March 30, 2021, and the bill be further amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2280" as recommended by the Senate Committee on Public Health and Welfare as reported in the Journal of the Senate on February 9, 2022, and the bill, as printed as Senate Substitute for HB 2280, be further amended on page 1, in line 24, by striking "(A)"; in line 28, by striking all after the period; by striking all in lines 29 through 36;

On page 7, in line 38, by striking all after "such"; in line 39, by striking all before the period and inserting "refusal to fill or refill such prescription is based solely on a known or assumed diagnosis of a COVID-19 infection or its prophylactic treatment"; and the bill be passed as further amended.

Committee on **Transportation** recommends **SB 546** be amended on page 1, in line 19, by striking all after "(d)"; in line 20, by striking "(e)"; in line 25, by striking "(f)" and inserting "(e)";

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

On page 2, in line 26, by striking all after "task"; in line 27, by striking "department"; in line 34, after "(4)" by inserting "the driverless-capable vehicle cannot exceed 34,000 pounds on tandem axles. The provisions of this paragraph shall expire and have no effect on and after July 1, 2025; and

(5)";

Also on page 2, in line 36, by striking "first year" and inserting "twelve consecutive months"; in line 37, after the period by inserting "The provision of this paragraph shall not apply to a person that operates:

(A) A vehicle that is not designed, intended or marketed for human occupancy; or

(B) a dedicated driverless-capable vehicle that lacks manual controls for operation by a conventional human driver.";

Also on page 2, in line 41, by striking "the department of transportation" and inserting "an agency that operates 24 hours a day and seven days a week"; in line 43, after "operation" by inserting ", and on which side of the vehicle contact information of the fleet support specialist is readily visible";

On page 3, in line 1, by striking all after "(2)"; in line 2, by striking all before the

semicolon and inserting "information regarding safety considerations for first responders in dealing with a driverless-capable vehicle as the result of collision or fire"; in line 11, by striking "to a"; in line 12, by striking all before "shall" and inserting ", when it is reasonably foreseeable that a human should respond,"; in line 19, by striking "prompted by the automated driving system" and inserting "it is reasonably foreseeable that a human should respond"; in line 23, by striking all after "task"; in line 24, by striking all before the period; following line 30, by inserting:

"(e) Sections 1 through 10, and amendments thereto, shall not be construed to modify the responsibilities of a conventional human driver that operates a system-equipped vehicle when the automated driving system is not engaged.";

Also on page 3, in line 39, after "through" by inserting "8-1606 and"; in line 41, after "if" by inserting "the vehicle remains at the scene or in the immediate vicinity of the crash until law enforcement arrives or vehicle registration and insurance information is provided to the parties affected by the accident, and either";

On page 4, in line 1, after the semicolon by inserting "or"; in line 4, by striking all after "crash"; by striking all in lines 5 and 6; in line 7, by striking all before the period and inserting "by the governmental departments that regulate operation and ownership of conventional human driver vehicles"; in line 10, by striking "reasonably" and inserting "by its nature"; in line 28, after the period by inserting "Violations of state and local traffic laws are enforceable as if the vehicle has a licensed human driver on board.

(3) Governmental departments may adopt rules and regulations implementing sections 1 through 10, and amendments thereto. Governmental departments are limited to adopting rules and regulations to implement sections 1 through 10, and amendments thereto, for those provisions under the jurisdiction of the governmental department when regulating operation and ownership of conventional human driven vehicles.";

On page 5, in line 8, by striking "reasonably"; in line 17, by striking all before "on"; following line 22, by inserting:

"New Sec. 10. A driverless-capable vehicle that is designed to be operated exclusively by the automated driving system for all trips is not subject to motor vehicle equipment laws or regulations of this state that:

(1) Support motor vehicle operation by a conventional human driver seated in the vehicle, including, but not limited to, mirrors, windshields and windshield wipers; and

(2) are not relevant for an automated driving system.";

Also on page 5, by striking all in line 38; in line 39, by striking all after "(9)"; in line 40, by striking all before the period and inserting "two members appointed by the chairperson of the state corporation commission;

(10) one member appointed by the Kansas league of municipalities;

(11) one member appointed by the Kansas association of counties;

(12) one member appointed by the governor from the light-duty motor vehicle manufacturers;

(13) one member appointed by the governor from the original equipment manufacturers;

(14) one member appointed by the governor from the original equipment manufacturers trade association;

(15) one member appointed by the governor from the heavy-duty motor vehicle manufacturers;

(16) one member appointed by the governor from the automated driving system

developers;

(17) one member appointed by the governor from the automated driving system developers trade association;

(18) one member appointed by the governor from the automated driving system manufacturers;

(19) one member appointed by the governor from the on-demand transportation network companies;

(20) one member appointed by the Kansas sheriffs' association;

(21) one member appointed by the Kansas state troopers association; and

(22) one member appointed by ABATE of Kansas";

Also on page 5, in line 43, by striking "co-chairperson" and inserting "chairperson";

On page 6, in line 1, after "committee" by inserting "during even-numbered calendar years"; in line 3, by striking "co-chairperson" and inserting "chairperson"; also in line 3, after "committee" by inserting "during odd-numbered calendar years"; in line 8, after the second comma by inserting "and each year July 1 thereafter,"; in line 13, by striking "2023" and inserting "2027";

On page 7, in line 37, after "(h)" by inserting "A driverless-capable vehicle's registered owner shall be responsible for all applicable traffic law violations when the automated driving system is engaged. For the purposes of prosecution of traffic law violations, the owner is considered to be the operator of the vehicle when the automated driving system is engaged.";

And by renumbering sections accordingly; and the bill be passed as amended.

Also, **HB 2633**, As Amended by House Committee, be amended on page 4, following line 21, by inserting:

"Sec. 2. License plates issued by the division of vehicles on and after July 1, 2022, shall include a decal designating the county of registration for any:

(a) Passenger vehicle or truck as defined in K.S.A. 8-126, and amendments thereto, that is subject to taxation pursuant to K.S.A. 79-5101 et seq., and amendments thereto; and

(b) vehicle that displays a distinctive license plate.";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after "plate" by inserting "; requiring that certain plates have a county of registration decal"; and the bill be passed as amended.

Committee on **Ways and Means** recommends **HB 2541** be passed.

REPORT ON ENROLLED BILLS

SB 335, SB 392; Sub SB 400 reported correctly enrolled, properly signed and presented to the Governor on March 21, 2022.

On motion of Senator Alley, the Senate adjourned until 10:00 a.m., Tuesday, March 22, 2022.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

