

2021-2022 LEGISLATIVE SESSION
SENATE ASSESSMENT AND TAXATION COMMITTEE
COMMITTEE ACTION INDEX - FINAL

| Bill No. | Description | Hearing-Discussion | Comm. Action |
|-----------------|---|--|--|
| 45 | Providing for abatement of property tax for certain buildings or improvements destroyed or substantially destroyed by natural disaster | | No Action |
| 87 | Relating to countywide retailers' sales tax; discontinuing apportionment of revenue for general purposes between the county and cities located therein | 02-11-21 03-22-21 03-29-21 03-17-22 | Passed as amended 03-29-21. Contents inserted into Sen Sub for HB 2316, 03-17-22 |
| 111 | Allowing a Kansas itemized deduction for wagering losses for income tax purposes | | No Action |
| 112 | Providing a sales tax exemption for sales of farm products sold at farmers' markets | | No Action |
| 115 | Authorizing the county to abate or credit property tax when commercial property is negatively affected by temporary government restrictions on use during a state of disaster emergency. | | No Action |
| 148 | Updating definitions and increasing maximum functional unit license and storage fees relating to grain and public warehouse laws | | No Action |
| 171 | Providing for adjusted sales tax rates for food and food ingredients | | No Action |
| 180 | Providing a sales tax exemption for certain purchases by disabled veterans. | 03-18-21 03-08-22 03-17-22 | Be passed as amended 03-17-22 |
| 202 | Enacting the COVID-19 taxpayer and small business owner relief act including the UI fraud protection act exempting unemployment compensation income attributable to identity fraud, the retail storefront small business owner rebate act providing a refundable credit for certain retail storefront property tax and the small business property tax increase relief act establishing a payment plan for certain extraordinary increases in property taxation | | No Action |
| 216 | Extending the eligible time period for rural opportunity zones loan repayment program and income tax credit. | | No Action |

| Bill No. | Description | Hearing-Discussion | Comm. Action |
|-----------------|---|----------------------------------|---|
| 217 | Adding certain counties to the list of eligible rural opportunity zone counties. | | No Action |
| 222 | Excluding hypothetical leased fee when determining fair market value for property taxation purposes | | No Action |
| 226 | Providing a sales tax exemption for area agencies on aging for certain purchases of tangible personal property and services | 03-22-21 | No Action |
| 228 | Allowing retailer to retain the state rate of sales and compensating use tax from movie ticket sales and concession sales. | 03-25-21 02-10-22 | Amended 02-10-22; Passed as amended and added to SB 339. |
| 234 | Requiring same appraisal methodology for real and personal property residential mobile homes for property taxation purposes | 03-16-21 | No Action |
| 282 | Providing income tax credits for aerospace and aviation program graduates and their employers. | 03-22-21 03-30-21 03-17-22 | Be passed. 03-30-21 Contents inserted into Sen Sub for HB 2239. 03-17-22 |
| 286 | Establishing the COVID-19 governmental use claims fund to provide funds for impacted businesses, providing for income tax credits for impacted businesses, providing for the reimbursement to certain property owners of property taxes resulting from a forced shutdown or capacity limitation and creating a business loan forgiveness program. | 03-19-21 03-22-21 | No Action |
| 296 | Adjusting the rate of sales and compensating use tax on food and food ingredients and implementing additional formulaic adjustments to tax rate | 03-23-21 | No Action |
| 302 | Authorizing counties to impose an earnings tax. | | No Action |
| 306 | Providing a sales tax exemption for certain purchases by county ambulance service districts | 01-13-22 01-18-22 | No Action |
| 311 | Providing a sales tax exemption for certain purchases and sales by the Johnson County Christmas bureau association. | 02-21-22 03-17-22 | Be passed. 03-17-22. Contents inserted into Sen Sub for HB 2316, 03-17-22 |
| 318 | Concerning sales tax exemption for agricultural fencing replacing fencing destroyed by wildfire | 01-13-22 | Amended 01-13-22. Be passed as amended 01-13-22 |
| 319 | Relating to delinquent taxes; requiring judicial foreclosure public auctions to be conducted in person at a physical location in the county | 03-14-22 03-17-22 | Motion to pass failed 03-17-22 |

Friday, April 1, 2022,

| Bill No. | Description | Hearing-Discussion | Comm. Action |
|-----------------|--|----------------------------------|---|
| 326 | Concerning income taxation; relating to credits; providing a credit for qualified railroad track maintenance expenditures of short line railroads and associated rail siding owners or lessees | 01-18-22 02-01-22 | Amended 02-01-22. Be passed as amended 02-01-22 |
| 327 | Concerning sales taxation; relating to the sales or selling price; excluding separately delivery charges | 01-27-22 02-01-22 02-10-22 | Be passed and placed on consent calendar 02-01-22. Contents inserted into SB 339 02-10-22 |
| 328 | Concerning income taxation; relating to rates; providing a 4.75% tax rate for individuals | 02-03-22 03-17-22 | Contents inserted into Sen Sub for SB 565 03-17-22. |
| 339 | Relating to sales and compensating use tax; providing a 0% state rate of food and food ingredients and providing for the levying of such tax by cities and counties; relating to income tax; discontinuing the nonrefundable food sales tax credit | 01-19-22 02-01-22 02-10-22 | Be passed as amended 02-10-22. Inserted SB 359 as amended 02-10-22. Inserted SB 228 as amended 02-10-22. Inserted SB 327 02-10-22 |
| 342 | Providing a 0% state rate for sales and use taxes for sales of food and food ingredients and providing for the levying of taxes by cities and counties, providing an exemption from sales and use taxes for sales of farm products sold at farmers' markets, and discontinuing the nonrefundable food sales tax credit | 02-01-22 | No Action |
| 354 | Excluding discounts and coupons from the sales or selling price for sales tax purposes | 01-27-22 02-01-22 03-17-22 | Amended 02-01-22; Be passed as amended 02-01-22. Contents inserted into Sen Sub for HB 2316, 03-17-22 |
| 359 | Expanding the eligible uses for the 0% state rate for sales tax for certain utilities and the levying of sales tax on such sales by cities and counties and authorizing cities and counties to exempt such sales from such city or county taxes | 02-08-22 02-10-22 03-17-22 | Passed as amended and added to SB 339 02-22-10. Contents inserted into Sen Sub for HB 2316, 03-17-22. |
| 374 | Discontinuing the property tax exemption for new developments of renewable energy resources | 03-14-22 03-17-22 | Contents inserted into Sen Sub for HB 2315, 03-17-22 |
| 384 | Providing an income tax credit for certain qualified property taxes levied on homesteads | 03-08-22 | No Action |
| 403 | Providing sales tax authority for Wilson County | 03-03-22 03-08-22 | Be passed and placed on consent calendar 03-08-22 |

| Bill No. | Description | Hearing-Discussion | Comm. Action |
|-----------------|---|----------------------------------|---|
| 426 | Eliminating the reduction of child day care services assistance tax credit in subsequent years following facility establishment and limitations on eligible corporations and providing a credit for employer payments to organizations for child day care services access | | No Action |
| 430 | Allowing income tax net operating loss carryback from sale of certain historic hotels | 02-10-22 | Be passed and placed on consent calendar 02-10-22. Contents inserted into Sen Sub for HB 2239. 03-17-22 |
| 431 | Increasing extent of property tax exemption from the statewide school levy for residential property to \$100,000 of its appraised valuation. | 02-10-22 02-17-22 03-17-22 | Amended 02-17-22. Be Passed as amended 02-17-22. |
| 432 | Providing a back-to-school sales tax holiday for sales of certain school supplies, computers and clothing. | 02-15-22 02-17-22 03-17-22 | Be passed 02-17-22. Contents inserted into Sen Sub for HB 2316, 03-17-22. |
| 433 | Establishing a property tax exemption for antique utility trailers | 03-09-22 | Be passed and placed on consent calendar 03-09-22. Contents inserted into Sen Sub for HB 2597, 03-17-22 |
| 462 | Providing a homestead property tax refund to certain persons based on the increase in property tax over the base year property tax amount | 03-08-22 03-17-22 | Contents of HB 2316 inserted; Sen Sub for SB 462 passed as amended. 03-17-22 |
| 463 | Providing a remittance credit to retailers for the collection of sales and compensating use tax. | 02-15-22 | Be passed and placed on consent calendar 02-15-22 |
| 464 | Discontinuing state property tax levies for the Kansas educational building fund and the state institutions building fund and providing for financing from the state general fund | 02-16-22 02-17-22 | Be passed 02-17-22 |
| 495 | Establishing the salt parity act to allow pass-through entities to elect to pay state income tax at the entity level | 03-10-22 03-17-22 | Contents inserted into Sen Sub for HB 2239. 03-17-22 |
| 503 | Providing requirements for judicial tax lien foreclosure sales and expanding costs that may be included as redemption fees | | No Action |
| 509 | Providing a refund of state sales tax paid on certain purchases to reconstruct, repair or replace buildings and improvements damaged by certain disasters. | 03-02-22 03-17-22 | Be passed 03-17-22 |

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|-----------------|--|---------------------------|---|
| 513 | Allowing certain property used as a thrift store to qualify for a property tax exemption | | No Action |
| 514 | Establishing the Kansas historic site fund checkoff. | 03-03-22 03-17-22 | Be passed as amended 03-17-22 |
| 516 | Providing for sales tax exemption for hygiene products. | | No Action |
| 519 | Increasing the Kansas standard deduction for income tax purposes. | 02-21-22 03-17-22 | Be passed 02-21-22; Contents inserted into Sen. Sub for HB 2239. 03-17-22 |
| 520 | Providing an income tax credit for reduction fund school supply expenditures by teachers. | 02-21-22 | Amended 02-21-22; Be passed as amended 02-21-22 |
| 526 | Providing for a sales tax exemption for construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf | | No Action |
| 527 | Providing a sales tax exemption for certain purchases and sales by certain nonprofit organizations that provide substance use disorder treatment or support to foster children and licensed foster families | | No Action |
| 538 | Eliminating the local ad valorem tax | | No Action |
| 540 | Expanding the selective assistance for effective senior relief (SAFESR) income tax credit for certain residential property taxes paid | 03-08-22 | No Action |
| 542 | Establishing a property tax 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 and requiring roll call votes and publication of information | 03-09-22 03-17-22 | Contents removed and inserted into Sen Sub for HB 2597, 03-17-22 . |
| 543 | Allowing the carryforward of certain net operating losses for individuals for Kansas income tax purposes | 03-10-22 03-017-22 | Contents inserted into Sen Sub for HB 2239. 03-17-22 |
| 547 | Exempting broadcast satellite service and providers of streaming content from the video competition act and providing requirements | | Withdrawn. Referred to Federal and State Affairs 03-08-22 |

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| | relating to audits of video service provider franchise fees | | |
| 553 | Enacting the Kansas thrift savings plan act and establishing terms, conditions, requirements, membership elections, accounts, benefits, contributions and distributions related to such act. | 03-16-22 03-17-22 | Be passed as amended 03-17-22 |
| 554 | Amending the definition of land devoted to agricultural use for property tax purposes to include incidental agritourism activity and zoos | 03-14-22 03-17-22 | Be passed as amended 03-17-22. Contents inserted into Sen Sub for HB 2597, 03-17-22 |
| 555 | Allowing for the proration of value for property tax purposes when certain personal property is acquired or sold prior to September 1 of any tax year and discontinuing the collection of unpaid municipal utility fees using the property tax roll | 03-17-22 | Passed as amended. 03-17-22. Contents inserted into Sen Sub for HB 2597, 03-17-22 |
| 556 | Providing for a Kansas income tax subtraction modification for the federal work opportunity tax credit and the employee retention credit disallowance | 03-14-22 03-17-22 | Be passed as amended 03-17-22 |
| 565 | Providing for land devoted to agricultural use that is subject to the federal grassland conservation reserve program to be classified as grassland for purposes of property taxation | 03-17-22 | Contents inserted into Sen Sub for HB 2587, 03-17-22 . Contents of SB 328 inserted; Senate Sub for 565 be passed as amended. |
| 2239 | Extending the Kansas corporate income tax net operating loss carryforward | 03-22-21 03-24-21 03-17-22 | Amended 03-24-21; Amended SB 276 added to HB 2239; Sen. Sub for HB 2239 be passed as amended 03-24-21. Returned to Committee 03-16-22. Amended 03-17-22; Contents of amended SB 519 inserted; Contents of SB 495 as amended inserted; Contents of SB 543 inserted; Contents of SB 430 inserted; Contents of SB 282 inserted; Sen Sub for HB 2239 passed as amended 03-17-22. |

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| 2313 | Allowing Kansas national guard and reservist members who are in good standing to receive a property tax exemption for up to two motor vehicles | 03-17-21 | No Action |
| 2315 | Providing a tax credit for contributions to technical colleges | 03-23-21 03-17-22 | Contents of SB 374 be inserted; Sen Sub for HB 2315 be passed as amended. 03-17-22 |
| 2316 | Eliminating the prohibition of a surcharge when purchases are made with a credit or debit card. | 01-20-22 02-08-22 03-17-22 | Contents added to Sen Sub for SB 462 03-17-22. Contents of SB 87 as amended inserted; Contents of SB 354 inserted; Contents of SB 432 inserted; Contents of SB 359 as amended inserted; Contents of SB 311 inserted; Sen Sub for HB 2316 be passed as amended 03-17-22. |
| 2597 | Providing for four distinctive license plates for the Kansas department of wildlife and parks. | 03-17-22 | Contents removed; Contents of SB 542 inserted; Contents of SB 565 inserted; Contents of SB 554 as amended inserted; Contents of SB 433 inserted; Contents of SB 555 as amended inserted; New Senate Sub. for HB 2597 be passed as amended. 03-17-22. |
| 1619 | Urging the adoption of the conclusions and recommendations of the 2021 Special Committee on Taxation regarding the fiscal future of Kansas | 03-10-22 | Be passed 03-10-22. |
| 1620 | Proposing a constitutional amendment to require a supermajority for passage of certain bills containing new or increased state taxes | 03-10-22 03-15-22 | Be passed 03-10-22. Rereferred back to committee 03-14-22. Be passed as amended 03-15-22 |