

## HOUSE BILL No. 2317

By Committee on Taxation

2-10

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1 AN ACT concerning income taxation; relating to tax credits; providing a  
2 credit for expenditures for placing into service qualified alternative-fuel  
3 fueling stations.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For tax years 2021, 2022 and 2023, a credit shall be  
7 allowed against the income, privilege or premium tax liability imposed  
8 upon a taxpayer pursuant to the Kansas income tax act, the privilege tax  
9 imposed upon any national banking association, state bank, trust company  
10 or savings and loan association pursuant to article 11 of chapter 79 of the  
11 Kansas Statutes Annotated, and amendments thereto, or the premiums tax  
12 and privilege fees imposed upon an insurance company pursuant to K.S.A.  
13 40-252, and amendments thereto, in an amount equal to 75% of the  
14 expenditures incurred in the placing into service a qualified alternative-  
15 fuel fueling station during the tax year. In no event shall the total amount  
16 of cumulative credits allowed under this section for each tax year exceed  
17 the following: (1) \$4,000,000 for tax year 2021; (2) \$8,000,000 for tax  
18 year 2022; and (3) \$12,000,000 for tax year 2023.

19 (b) The tax credit allowed by this section shall be deducted from the  
20 taxpayer's tax liability for the tax year in which the expenditures were  
21 made by the taxpayer. The credit shall not be transferred to any other  
22 taxpayer. If the amount of such tax credit exceeds the taxpayer's tax  
23 liability for such tax year, the taxpayer may carry over the amount that  
24 exceeds such tax liability for deduction from the taxpayer's liability in the  
25 next succeeding tax year or years until the total amount of the tax credit  
26 has been deducted from tax liability, except that no such tax credit shall be  
27 carried over for deduction after the fifth tax year succeeding the tax year in  
28 which the expenditures were incurred.

29 (c) As used in this section: "Qualified alternative-fuel fueling station"  
30 means a metered-for-fee public access recharging system for motor  
31 vehicles propelled in whole or in part by electricity. It does not include a  
32 building and its structural components. It must be new and must not have  
33 been previously installed or used to refuel vehicles by any means.

34 Sec. 2. This act shall take effect and be in force from and after its  
35 publication in the statute book.