

**HOUSE BILL No. 2728**

By Committee on Taxation

3-3

1 AN ACT concerning income taxation; relating to credits; establishing a tax  
2 credit for contributions to a nonprofit organization for the purpose of  
3 installing qualified accessibility modification projects.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For taxable years commencing after December 31,  
7 2022, a credit shall be allowed against the income, privilege or premium  
8 tax liability imposed upon a taxpayer pursuant to the Kansas income tax  
9 act, the privilege tax imposed upon any national banking association, state  
10 bank, trust company or savings and loan association pursuant to article 11  
11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto,  
12 or the premiums tax and privilege fees imposed upon an insurance  
13 company pursuant to K.S.A. 40-252, and amendments thereto, in an  
14 amount equal to the total amount contributed during the taxable year to a  
15 nonprofit organization for the purpose of installing qualified accessibility  
16 modification projects on such nonprofit organization's facility.

17 (b) The credit allowed by this section shall not exceed the amount of  
18 tax imposed, reduced by the sum of any other credits allowable pursuant to  
19 law. Such credit shall be deducted from the taxpayer's tax liability for the  
20 taxable year in which the contributions are made by the taxpayer. The  
21 taxpayer shall not be allowed to carry over any amount of such credit  
22 exceeding the taxpayer's tax liability.

23 (c) A nonprofit organization shall be required to register with the  
24 department of revenue any proposed projects prior to accepting any  
25 contributions that could qualify as a credit pursuant to this section.

26 (d) A taxpayer shall not take the credit pursuant to this section if such  
27 taxpayer has received a credit pursuant to K.S.A. 79-32,176a or 79-32,177,  
28 and amendments thereto, for such property for such tax year.

29 (e) As used in this section:

30 (1) "Facility" means all or any portion of buildings, structures, sites,  
31 equipment, rolling stock or other conveyances, roads, walks, passageways,  
32 parking lots or other real or personal property, including the site where the  
33 building, property, structure or equipment is located.

34 (2) "Nonprofit organization" means an organization that is exempt  
35 from federal income taxation pursuant to section 501(c)(3) of the federal  
36 internal revenue code of 1986.

1       (3) "Qualified accessibility modification project" means projects in  
2 conformance with title II and title III of the Americans with disabilities act  
3 of 1990, 42 U.S.C. 12101 et seq., and federal regulations promulgated  
4 pursuant thereto.

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