

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 9, 2023

Subject: House Bill No. 2136

**Summary**

House Bill No. 2136 would provide a Kansas income tax subtraction modification applicable for tax year 2021 and thereafter for compensation from amounts received as:

- (1) An appraiser's award or final judgment pursuant to the eminent domain procedure act, if such amounts are included in federal adjusted gross income of the taxpayer; and
- (2) payment from the sale of private property purchased by an authorized entity that would otherwise be subject to a taking as defined in K.S.A. 26-501, and amendments thereto.

Pursuant to K.S.A. 26-501, "Taking" is defined as "the use by any authorized entity of the power of eminent domain to acquire any interest in private real property."