

JUNE 18, 2024

1

SPECIAL SESSION

Journal of the Senate

FIRST DAY

SENATE CHAMBER, TOPEKA, KANSAS
Tuesday, June 18, 2024, 9:00 a.m.

Pursuant to the Governor's notification of June 14, 2024, the Senate convened for a Special Session of the Kansas Legislature. The following proclamation was read by Bryan Caskey, Office of the Secretary of State:

**PROCLAMATION CALLING THE LEGISLATURE
INTO SPECIAL SESSION**

TO THE PEOPLE OF KANSAS, GREETINGS:

WHEREAS, Kansans need tax relief; and

WHEREAS, a bipartisan tax cuts proposal was introduced in January 2024 that would have provided more than \$1 billion in savings to Kansas taxpayers over three years; and

WHEREAS, those proposed tax cuts would have significantly reduced state property taxes for Kansas homeowners; completely eliminated state taxes on Social Security; increased the standard deduction; immediately eliminated state sales tax on groceries, diapers, and feminine hygiene products; provided substantial relief for child care; and created a back-to-school state sales tax holiday; and the Legislature decided not to support that proposal; and

WHEREAS, the Legislature was unable to pass sustainable, comprehensive tax relief during the 2024 session; and

WHEREAS, it is of utmost urgency that the Legislature act to provide all Kansans with responsible, common-sense tax relief.

NOW, THEREFORE, I, Laura Kelly, GOVERNOR OF THE STATE OF KANSAS, by the authority vested in me by the Constitution of the State of Kansas, do hereby call the Legislature of the State of Kansas into Special Session at the Capitol in Topeka, Kansas, on the 18th day of June 2024, at the hour of 9:00 o'clock a.m. to pass sustainable, comprehensive tax relief.

DONE: At the Capitol in Topeka
under the Great Seal of
the State this 14th day of
June, A.D. 2024

LAURA KELLY, *Governor*
Scott Schwab, *Secretary of State*

In accordance with the Constitution of the State of Kansas and the Proclamation as read, President Ty Masterson called the Senate to order.

The roll was called with 40 senators present.

Invocation by Reverend Cecil Washington:

Courageous And Unashamed
2 Timothy 1:12

Heavenly Father, we're here again, approaching Your throne of mercy and grace. The grace and mercy of yesterday is greatly appreciated, but Lord we need more of it today.

Lord, where did the idea come from that we can't talk about You in public? In our Declaration of Independence, we affirm that certain inalienable rights are given to us by You, our Creator. In our Pledge of Allegiance we declare that we're "One Nation Under God." On the walls of many of our courtrooms, it says "In God We Trust." So, why do we shy away from talking about You in public, when You're the One Who has established and even secured our freedom!

Every coin in our pocket or bill in our wallet says, "In God We Trust." It's in the founding documents of this great nation. Every legislative session must open in prayer, giving credence to our God. Lord, give us the boldness You gave the Apostle Paul. You used him to give us most of the New Testament. And in the second letter to Timothy 1:12, he says, "I'm not ashamed! I know the one I have faith in." Help us to reject the "secret service" idea of Godly living. But to be courageous and bold in living by Your Divine principles; by loving our neighbors, by doing unto others as we would have them do unto us, by caring for those who cannot do for themselves. Help us develop values and principles to govern our lives so that we experience the words of Psalm 33:12, "Blessed is the nation whose God is the Lord." For You're wanting us to take our faith off the shelf and bring it alive! Let the words be legitimate and not just a saying that we're "One Nation under God, indivisible with liberty and justice for all!"

In 2 Chronicles 7:14, You said, "If My people (your people) who are called by Your Name will humble themselves and pray and seek Your face and turn from wicked ways, then You will hear from Your position in Heaven and will forgive our sin and heal our land."

Lord, I pray You will let Your righteousness powerfully flow to us, excellently rest in us and superbly shine through us. In the Name of Jesus, 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 1, AN ACT concerning taxation; relating to income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; increasing the tax credit amount for household and dependent care expenses; relating to privilege tax; decreasing the normal tax rate; relating to property tax; excluding internal revenue code section 1031 exchange transactions as indicators of fair market value; increasing the extent of exemption for residential property from the statewide school levy; providing for certain transfers to the state school district finance

fund; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 79-32,110, 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 79-32,119 and 79-32,121 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959, as amended by section 189 of 2023 Senate Bill No. 28, and 79-2964, as amended by section 190 of 2023 Senate Bill No. 28, by Senators Masterson, Alley, Erickson, Kloos and Wilborn.

SB 2, AN ACT concerning taxation; relating to income taxation; eliminating the income limit to qualify for the subtraction modification exempting social security benefits; increasing the tax credit amount for household and dependent care expenses; establishing the veterans' valor property tax relief act; providing for an income tax credit or refund for eligible individuals; citing the increased property tax homestead refund claim section as the homeowners' property tax freeze program; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; decreasing the rate of ad valorem tax imposed by a school district; providing for certain transfers to the state school district finance fund; relating to sales and compensating use tax; reducing the state rate of tax on sales of food and food ingredients; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 79-5a27, 79-1107, 79-1108 and 79-32,111c and K.S.A. 2023 Supp. 72-5142, 79-201x, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 79-3603, 79-3603d, 79-3620, 79-3703, 79-3710 and 79-4508a and repealing the existing sections, by Senators Holland and Francisco.

SB 3, AN ACT concerning elections; relating to nominations for elected office; clarifying procedures for accepting a nomination for an elected office; imposing restrictions on using multiple nomination procedures; amending K.S.A. 25-302, 25-304 and 25-306 and repealing the existing sections, by Senator Thompson.

SB 4, AN ACT concerning elections; relating to advance voting ballots; requiring the return of such ballots by 7:00 p.m. on the day of the election; amending K.S.A. 25-1132 and repealing the existing section, by Senator Thompson.

SB 5, AN ACT concerning taxation; authorizing counties to impose an earnings tax; amending K.S.A. 19-101a, as amended by section 1 of 2024 House Bill No. 2754, and repealing the existing section, by Senator Haley.

SB 6, AN ACT concerning sales taxation; relating to exemptions; providing an exemption for sales of electricity to residential premises by municipally owned or operated utilities; amending K.S.A. 12-189a and K.S.A. 2023 Supp. 79-3606, as amended by section 15 of 2023 Senate Bill No. 27, and repealing the existing sections, by Senator Haley.

SB 7, AN ACT concerning the personal and family protection act; authorizing federally licensed firearm dealers to receive applications for concealed carry licenses and forward such applications to the attorney general; prohibiting sheriffs from assessing any fee related to application services; allowing dealers to assess a fee not to exceed \$20 related to application services; amending K.S.A. 2023 Supp. 75-7c05, as amended by section 91 of 2024 Senate Bill No. 491, and repealing the existing section,

by Senator Pyle.

SB 8, AN ACT concerning sales tax; relating to exemptions; providing a sales tax exemption for sales of firearms, firearms accessories, ammunition, firearm safes and firearm safety devices; amending K.S.A. 2023 Supp. 79-3606, as amended by section 15 of 2023 Senate Bill No. 27, and repealing the existing section, by Senator Claeys.

SCR 1602— A CONCURRENT RESOLUTION approving the creation of a port authority in Wyandotte County and Kansas City, Kansas, by Senator Haley.

SENATE CONCURRENT RESOLUTION No. 1603—

By Senator Holland

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas; relating to property taxation; limiting valuation increases for residential property.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives concurring therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

"§ 1. System of taxation; classification; exemption. (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, ~~2013~~ 2025, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles and watercraft, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain.

The valuation of any residential property shall not increase by more than 2% in any taxable year except when:

- (1) The property includes new construction or improvements have been made to the property;*
- (2) the class or subclass of the property changes for assessment rate purposes;*
- (3) the property becomes disqualified from exemption;*
- (4) the property is first listed as escaped or omitted property;*
- (5) the legal description of the land, lot or parcel changes, except that the total valuation of all property affected by a legal description change shall not exceed the total valuation of the affected property for the previous year by more than 2%; or*
- (6) title to the property is transferred, changed or conveyed to another person.*

For purposes of this valuation limitation provision, residential property means property classified within subclass (1) or class 1 and subclass (1) of class 2 of this section. The legislature may define new construction or improvements by law and enact such other legislation as is necessary to administer this provision.

Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located.....11½%
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution.....30%
- (3) Vacant lots.....12%
- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law.....12%
- (5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed...33%
- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25%
- (7) All other urban and rural real property not otherwise specifically subclassed30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purposes of subclassification and assessed uniformly as to subclass as the following percentages of value:

- (1) Mobile homes used for residential purposes.....11½%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%30%
- (3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%
- (4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%
- (5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%
- (6) All other tangible personal property not otherwise specifically classified30%
- (b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than

public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"Explanatory statement. This amendment would limit annual valuation increases to 2% for residential property for purposes of property taxation except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, the legal description of the property changes or title to the property is transferred changed or conveyed to another person.

"A vote for this proposition would limit annual valuation increases to 2% for residential property except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, the legal description of the property changes or title to the property is transferred, changed or conveyed to another person. For purposes of this limitation, residential property would include real property used for residential purposes and mobile homes used for residential purposes. The amendment would also authorize the legislature to define new construction or improvements and to enact such other legislation as is necessary to administer the provision.

"A vote against this proposition would provide no change to the Kansas constitution."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the general election in November in the year 2024, unless a special election is called at a sooner date by concurrent resolution of the legislature, in which case the proposed amendment shall be submitted to the electors of the state at the special election.

SENATE CONCURRENT RESOLUTION No. 1604—

By Senators Tyson, Baumgardner, Blasi, Claeys, Kerschen, Kloos, Peck, Petersen, Pittman and Thompson.

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas; relating to property taxation; limiting valuation increases for real property and for personal property mobile homes used for residential purposes.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives concurring therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or

rejection: Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

"§ 1. System of taxation; classification; exemption. (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, ~~2013~~ 2025, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles and watercraft, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain.

The final taxable appraised value of real property classified in any subclass and personal property classified as mobile homes used for residential purposes shall not increase by more than 4%, or a lesser percentage as provided by law, in any taxable year except when:

- (1) The property includes new construction, or improvements have been made to the property;*
- (2) the class or subclass of the property changes for assessment rate purposes;*
- (3) the property becomes disqualified from exemption;*
- (4) the property is first listed as escaped or omitted property, or an error is corrected;*
- (5) the legal description of the land, lot or parcel changes, except that the total final taxable appraised value of all property affected by a legal description change shall not exceed the total final taxable appraised value of the affected property for the previous year by more than 4%, or a lesser percentage as provided by law; or*
- (6) title to the property is transferred, changed or conveyed to another person or entity.*

The legislature may define new construction or improvements by law and enact other legislation to administer this provision. All or any portion of the benefits of the valuation limitation may be portable or transferable under certain circumstances as defined and provided by state statute.

Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located..... 11½%
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution..... 30%
- (3) Vacant lots 12%

(4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law.....12%

(5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed..33%

(6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25%

(7) All other urban and rural real property not otherwise specifically subclassified.....30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1) Mobile homes used for residential purposes.....11½%

(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%30%

(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%

(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%

(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%

(6) All other tangible personal property not otherwise specifically classified.....30%

(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"*Explanatory statement.* This amendment would limit annual valuation increases to 4%, or a lesser percentage as provided by law, for real property classified in any subclass and personal property classified as mobile homes used for residential purposes for purposes of property taxation except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted

property, an error is corrected, the legal description of the property changes or title to the property is transferred, changed or conveyed to another person or entity.

"A vote for this proposition would limit annual valuation increases to 4%, or a lesser percentage as provided by law, for real property classified in any subclass and personal property classified as mobile homes used for residential purposes except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, an error is corrected, the legal description of the property changes or title to the property is transferred, changed or conveyed to another person or entity. The amendment would authorize the legislature to define new construction or improvements and to enact other legislation to administer the provision. The amendment would also allow for the portability or transfer of all or any portion of valuation limitation benefits under certain circumstances as defined and provided by state statute.

"A vote against this proposition would provide no change to the Kansas constitution."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the Senate and two-thirds of the members elected (or appointed) and qualified to the House of Representatives, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the general election in November in the year 2024, unless a special election is called at a sooner date by concurrent resolution of the legislature, in which case the proposed amendment shall be submitted to the electors of the state at the special election.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The President referred **SB 1** to the Calendar under the heading of General Orders.

The President referred **HB 2001** to the Calendar under the heading of General Orders.

INTRODUCTION AND CONSIDERATION OF CONCURRENT RESOLUTIONS

The following concurrent resolution was introduced and read by title:

SENATE CONCURRENT RESOLUTION No. 1601—

By Senators Masterson, Alley and Sykes

A CONCURRENT RESOLUTION informing the Governor that the two houses of the Legislature are duly organized and ready to receive communications.

Be it resolved by the Senate of the State of Kansas, the House of Representatives concurring therein: That the Secretary of the Senate and the Chief Clerk of the House of Representatives be appointed to wait upon the Governor and inform the Governor that the two houses of the Legislature are duly organized and are ready to receive any communications that the Governor may have to present.

On emergency motion of Senator Alley **SCR 1601** was adopted by voice vote.

INTRODUCTION AND CONSIDERATION OF SENATE RESOLUTIONS

Senators Masterson, Alley and Sykes introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1701—

A RESOLUTION relating to the organization of the Senate.

Be it resolved by the Senate of the State of Kansas: That the Secretary of the Senate notify the House of Representatives that the Senate is organized with the following officers:

Ty Masterson, president,
Rick Wilborn, vice president,
Larry Alley, majority leader,
Dinah Sykes, minority leader,
Corey Carnahan, secretary,
Don Cackler, sergeant at arms,
and awaits the pleasure of the House of Representatives.

On emergency motion of Senator Alley **SR 1701** was adopted by voice vote.

Senators Haley and Baumgardner introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1702—

A RESOLUTION honoring the life, career and trailblazing achievements of Kansas icon Ed Dwight.

WHEREAS, Ed Dwight was born in Kansas City, Kansas, on September 9, 1933, rising to meteoric heights as the first African American selected for NASA's early astronaut corps, a celebrated sculptor and the oldest person to reach space; and

WHEREAS, Dwight's parents emphasized education and fought for equal opportunities for their son, who became the first African American graduate of Bishop Ward High School in 1951; and

WHEREAS, Dwight earned an associate's degree in engineering from Kansas City Junior College and enlisted in the United States Air Force in 1953; and

WHEREAS, Dwight rose to the rank of Captain, flying high performance jets, training at the aerospace research pilot school and serving as a test pilot at Edwards Air Force Base; and

WHEREAS, While serving proudly in the Air Force, Dwight earned a bachelor's degree in aeronautical engineering from Arizona State University; and

WHEREAS, Dwight was a trailblazer as the first African American astronaut candidate, advancing to the second phase of the training course in the face of great pressure and prejudice; and

WHEREAS, In 1963, despite Dwight's accomplishments and qualifications, he was not selected for Astronaut Group 3, and resigned from the Air Force in 1966, after a highly distinguished career; and

WHEREAS, Dwight went on to earn a master's degree in sculpture from the University of Denver in 1977 and became a celebrated sculptor, recognized worldwide for the creation of works that tell African American history, including "Evolution of Jazz" and a sculpture of President Obama's first inauguration; and

WHEREAS, On May 19, 2024, Ed Dwight, a man who personifies the Kansas state

motto *Ad Astra Per Aspera*, became the oldest person to travel to space, breaking the record previously held by actor William Shatner; and

WHEREAS, Kansans applaud and celebrate Dwight's contributions to the historical, artistic and social fabric of Kansas and the nation as he continues to create and inspire from his studio and gallery in Denver, Colorado: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we honor the life, career and trailblazing achievements of Kansas icon Ed Dwight; and

Be it further resolved: That we seek to permanently display Ed Dwight's art in a prominent place in or around the Capitol to forever commemorate the brilliant work of a great Kansan; and

Be it further resolved: That the Secretary of the Senate shall send one enrolled copy of this resolution to Ed Dwight and Senators Haley and Baumgardner.

On emergency motion of Senator Baumgardner **SR 1702** was adopted by voice vote.

Senator Faust-Goudeau introduced the following Senate resolution, which was read:
SENATE RESOLUTION No. 1703—

A RESOLUTION recognizing November 14, 2024, as Ruby Bridges
Walk to School Day in the State of Kansas.

WHEREAS, Kansas was at the epicenter of the landmark United States Supreme Court case, *Brown v. Board of Education of Topeka, Kansas*, which was decided on May 17, 1954, and handed down the unanimous decision that racially segregated public schools violated the 14th Amendment; and

WHEREAS, The Kansas Senate and House of Representatives passed SR 1756 and HR 6047, respectively, commemorating 2024 as the 70th anniversary of the *Brown v. Board of Education* decision, which made segregation in public schools illegal in the United States; and

WHEREAS, In its ruling, the Supreme Court of the United States determined that separate educational facilities are inherently unequal and every citizen of the United States deserves equal education; and

WHEREAS, Ruby Nell Bridges is an American activist who became a symbol of the civil rights movement at age six when she was the youngest of a group of African American students designated to integrate public schools; and

WHEREAS, On November 14, 1960, six-year-old Ruby Bridges attended all-white William Frantz Elementary School in New Orleans, Louisiana, as the only African American student enrolled at the school; and

WHEREAS, Artist Norman Rockwell celebrated Ruby Bridges' courage in 1964 with a painting of Ruby's first day of school entitled "The Problem We All Live With," making Ruby Bridges the national icon for desegregation; and

WHEREAS, Ms. Bridges established The Ruby Bridges Foundation in 1999 to promote "the values of tolerance, respect and appreciation of all differences;" and

WHEREAS, Around November 14 of every year, students, staff and teachers across the country honor Ms. Bridges and the courage it took to walk through the doors of William Franz Elementary School in 1960 by participating in Ruby Bridges Walk to School Day: and

WHEREAS, Inspired by Ruby Bridges' story, the children of Kansas have invited her to Topeka, Kansas, on November 14, 2024, to commemorate the 70th anniversary of *Brown v. Board of Education*, which made her journey possible: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we recognize November 14, 2024, as Ruby Bridges Walk to School Day in the State of Kansas; and

Be it further resolved: That we join the children of Kansas in inviting Ruby Bridges to Topeka, Kansas, on November 14, 2024, to commemorate the 70th anniversary of Brown v. Board of Education; and

Be it further resolved: That the Secretary of the Senate shall send an enrolled copy of this resolution to Senator Faust Goudeau.

On emergency motion of Senator Faust-Goudeau **SR 1703** was adopted by voice vote.

MESSAGES FROM THE GOVERNOR

MESSAGE FROM THE GOVERNOR REGARDING SPECIAL LEGISLATIVE SESSION

Kansans need tax relief. Now. My administration's unwavering commitment to sound fiscal management and historic economic growth has created the opportunity to provide sales, income, and property tax relief for all Kansans.

In January, I introduced, with bipartisan support, a tax cut proposal that would have provided more than \$1 billion in tax relief. This proposal significantly reduced state property taxes, eliminated state taxes on Social Security, increased the standard deduction for state income tax, and immediately eliminated the state sales tax on food, among other provisions.

Kansans should be enjoying those tax breaks now. However, instead of embracing my plan, Legislative leadership crafted their own tax relief legislation.

While I appreciate the bipartisan efforts that went into the tax relief bills passed by the Legislature this session, each of those proposals was too costly and endangered the state's fiscal future. I vetoed those bills and asked the Legislature for common-sense, fiscally sustainable alternatives.

We cannot repeat past mistakes. We cannot jeopardize the progress made in rebuilding our state's economy, infrastructure, and education system over the last six years.

As you return, Legislative leadership and I have come to a consensus on a tax relief package that will be presented to the House and Senate during the upcoming special session. This agreement allows significant, long overdue, tax relief to Kansans, while preserving our ability to invest in the state's future. This agreement is not without its flaws. The movement from a three-tiered to two-tiered income tax structure limits the amount of property tax relief that can be provided to Kansans. However, it does meet the affordability criteria I proposed. Thus, should the legislature pass this negotiated agreement, without changes, I intend to sign it.

Now is the time for us to get this done. And together, we can. (June 14, 2024)

Enclosed is Executive Order 24-04 for your information. (May 15, 2024)

Enclosed herewith is Executive Directive No. 24-583 for your information. (May 30, 2024)

Enclosed herewith is Executive Directive No. 24-584 for your information. (June 5, 2024)

MESSAGES FROM THE HOUSE

Announcing adoption of **HR 6001**, a resolution relating to the organization of the 2024 House of Representatives for the 2024 Special Session and selection of the following officers:

Dan Hawkins, Speaker of the House
Blake Carpenter, Speaker Pro Tem
Chris Croft, Majority Leader
Vic Miller, Minority Leader
Susan Kannarr, Chief Clerk
Foster Chisholm, Sgt. At Arms

and awaits the pleasure of the Senate.

Announcing adoption of **SCR 1601**, a concurrent resolution relating to a committee to wait upon the Governor and advise her the 2024 special session of the Legislature is duly organized and ready to receive communication. The Secretary of the Senate and Chief Clerk of the House were appointed to notify the Governor.

Announcing passage of **SB 1**.

Announcing passage of **HB 2001**.

Announcing adoption of **HCR 5002**.

INTRODUCTION OF HOUSE BILLS AND CONCURRENT RESOLUTIONS

HB 2001; HCR 5002 were thereupon introduced and read by title.

CONSIDERATION OF ORIGINAL MOTIONS

HCR 5002, A CONCURRENT RESOLUTION relating to the 2024 special session of the Legislature and providing for adjournment sine die thereof.

On emergency motion of Senator Alley, **HCR 5002** was adopted by voice vote.

Senator Alley motioned to advance **SB 1** to Emergency Final Action, subject to amendment, debate and roll call. Motion carried.

Senator Alley motioned to advance **HB 2001** to Emergency Final Action, subject to amendment, debate and roll call. Motion carried.

EMERGENCY FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

Upon the showing of ten hands, a motion to Call the Question on **SB 1** was made.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 22; Nays 16; Present and Passing 2; Absent or not voting 0.

Yeas: Alley, Claeys, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Petersen, Pettey, Pittman, Reddi, Ryckman, Sykes, Thompson, Wilborn.

Nays: Baumgardner, Blasi, Bowers, Corson, Francisco, Gossage, Haley, Holland, O'Shea, Peck, Pyle, Shallenburger, Steffen, Straub, Tyson, Warren

Present and Passing: Billinger, Ware

The motion prevailed.

EXPLANATION OF VOTE

I vote “NO” on calling the question to end debate on **Senate Bill 1**. Although there was an “informational hearing” on the tax bill yesterday, the committee could not offer amendments or work the bill because the special session did not begin until today. I was told that there would be some delay this morning because the Revisor's staff can't process amendments until a bill is introduced and read in but also that there would be opportunity for amendments and debate on the Senate floor. Several legislators noted that this bill is not perfect; others argued that additional changes in tax policy can be made next session. My understanding is that this bill provides the greatest amount of tax relief that the Governor believes is sustainable during the next few years. If that is the case, the time to work on coming to agreement on the details of this tax policy is now.

—MARCI FRANCISCO

SB 1, AN ACT concerning taxation; relating to income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; increasing the tax credit amount for household and dependent care expenses; relating to privilege tax; decreasing the normal tax rate; relating to property tax; excluding internal revenue code section 1031 exchange transactions as indicators of fair market value; increasing the extent of exemption for residential property from the statewide school levy; providing for certain transfers to the state school district finance fund; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 79-32,110, 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 79-32,119 and 79-32,121 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959, as amended by section 189 of 2023 Senate Bill No. 28, and 79-2964, as amended by section 190 of 2023 Senate Bill No. 28.

On roll call, the vote was: Yeas 34; Nays 4; Present and Passing 2; Absent or not voting 0.

Yeas: Alley, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Erickson, Fagg, Faust Goudeau, Gossage, Haley, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Baumgardner, Holland, Steffen, Straub

Present and Passing: Doll, Francisco

The bill passed.

EXPLANATION OF VOTE

I vote “PASS” on **Senate Bill 1**. I came to Topeka for the Special Session with the intention of passing tax relief for Kansans. My constituents have been vocal about wanting tax relief, particularly property tax relief. I am aware of amendments that would have moved the elimination of the state sales tax on groceries forward to October 1 of this year, provide property tax relief for veterans, make meaningful adjustments in property taxes for homeowners and also provide some property tax relief for businesses

and agriculture. After the Senate voted to end debate on **SB 1** before any amendments had even been introduced, I could not in good conscience vote “AYE” on the bill. I support tax relief for Kansans, but vote “PASS” in protest of the procedure used to curtail any amendments that could have provided for more appropriate tax relief.—
MARCI FRANCISCO

The legislative process is broken. I vote No on **Senate Bill 1**. Today, during the Special Session, a bi-partisan group of senators made a roll call vote to prematurely end debate on **SB 1**. They denied both me and other senators the ability to present floor amendments, which were still being prepared by the Revisors Office when debate was abruptly cut off. The Revisor's Office was evidently slow in getting floor amendments prepared for the special session debate due to Republican leadership turning **SB 1** in late to the Revisors Office prior to session. Not one floor amendment was presented, yet at least 3 senators stated on the floor that they had amendments coming. My amendment using **Senate Bill 2** contents would have "gutted" the underlying contents of **SB 1**. Had my amendment been considered and adopted by the body, severely disabled Kansas veterans and residential homeowners would have enjoyed substantially more property tax relief (Veterans' Valor Property Tax Relief Act - saving on average \$1,400 annually / \$250,000 homeowners saving \$213 annually) versus what is in **SB 1** (disabled veterans \$0, \$250,000 homeowners \$70). The minority advocating for more property tax relief was unjustly silenced today. Unfortunately, that means yet another win for the special interests at the expense of Joe and Jane Homeowner who are drowning in ever-increasing residential property taxes.—TOM HOLLAND

This special session and tax bill may go down in history as the “Deflategate” of Special Sessions. I refuse to play ball with billionaire globalist lobbyists, cheaters, liars, and thieves. Kansans deserve better!—ALICIA STRAUB

Kansans keeping more of their hard earned money is always a win. However, the politics above policy is a disturbing trend that has cost taxpayers billions of dollars. I will not give up working for the best policy. My commitment is to be a tireless advocate for the people of my district and our state. There is over \$4 billion in the state coffers, \$1.7 billion in the rainy day fund that earns approximately \$10 and \$12 million a month - over \$120,000,000 a year, that could be used for tax cuts. It's time to return the money to the taxpayers. The problem is spending. Last year there was an approximate increase of over 13%, \$1.1 billion in SGF spending. This year, SGF spending increased over \$1.2 billion, a 14% increase. We can absolutely afford more tax cuts. I am voting for this legislation because the Governor and a handful of legislators will only allow it to be “the best we can get,” but as the good Senator from Miami said, "we can do better."—
CARYN TYSON

Senators Peck and Thompson request the record to show they concur with the "Explanation of Vote" offered by Senator Tyson on **SB 1**.

HB 2001, AN ACT concerning economic development; relating to the STAR bonds financing act; authorizing the secretary of commerce to enter into agreements with major professional sports franchises to establish up to two STAR bond projects for a major professional sports complex or approve such projects of a city or county as authorized by the legislative coordinating council; expanding bond financing revenue

sources and the discretion of the secretary and making other provisions in the STAR bonds financing act for the purpose of facilitating such projects; allowing the secretary to undertake or finance such projects independently or with local revenue when approved by a city or county; limiting the secretary's authority to approve such projects to a period of one year and permitting the legislative coordinating council to extend such authority for an additional year; authorizing the Kansas development finance authority to issue STAR bonds for such projects when approved by the secretary; providing for transfers of certain funds from the state gaming revenues fund to the attracting professional sports to Kansas fund for the fiscal year ending June 30, 2025, and each fiscal year thereafter; amending K.S.A. 12-17,162, 12-17,164, 12-17,168, 12-17,169, 12-17,170, 12-17,174 and 79-4801 and K.S.A. 2023 Supp. 79-4108 and 79-41a03 and repealing the existing sections.

On roll call, the vote was: Yeas 27; Nays 8; Present and Passing 3; Absent or not voting 2.

Yeas: Alley, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust Goudeau, Haley, Holscher, Kerschen, Longbine, Masterson, McGinn, Olson, Petersen, Pettey, Pittman, Reddi, Ryckman, Shallenburger, Sykes, Ware, Warren, Wilborn.

Nays: Baumgardner, Francisco, O'Shea, Peck, Pyle, Straub, Thompson, Tyson

Present and Passing: Billinger, Gossage, Kloos

Absent or Not Voting: Holland, Steffen

The bill passed.

EXPLANATION OF VOTE

I vote "No" on **HB 2001**. The Governor called the special session to address tax relief but Senate ended up spending much more time discussing this STAR bond proposal. **HB 2001** allows the use of STAR Bonds to finance 70% of the construction of one or two professional football or baseball sports stadiums and practice facilities in Kansas. The bill expands the original scope of use of STAR bonds from a local tool for development to one negotiated by the Kansas Secretary of Commerce. It extends the time for bond repayment from 20 to 30 years and expands funds allocated to paying back those bonds from the sales tax receipts in the district by adding liquor taxes and sports betting revenue from the Attracting Professional Sports to Kansas Fund and by transferring any increase in lottery funds above \$71.49 million annually to the Attracting Professional Sports to Kansas Fund in perpetuity. The terms will only be made public if the Legislative Coordinating Council, an 8-member subcommittee of the full Legislature, approves an agreement; there is no room for public input or legislative oversight before the deal is negotiated and approved. I hope this brings benefits to Kansas but could not in good conscience limit funds available for other economic investments by reserving them for sports teams owned by billionaires.—MARC FRANCISCO

I stand in strong support of this legislation that gives the Chiefs and Royals options to stay in the greater Kansas City area as the Missouri side has fumbled the ball. I encourage our Administration to get out there and use this toolkit of incentives to offer the Chiefs and Royals a home here in Kansas. I encourage our local units of government to work with the Administration, with the LCC and the teams to craft the best opportunity for our citizens, our communities and the teams. Let's go as a team and

score a touchdown, a home run or both!—JEFF PITTMAN

Senators Haley and Pettey request the record to show they concur with the "Explanation of Vote" offered by Senator Pittman on **HB 2001**.

I appreciate all of the hard work leadership and various committees have done to make this modified STAR Bonds bill palatable. However, what we have in this bill is an undefined framework that leaves too many questions unanswered and too many assumptions accepted as fact. We don't know what areas will be included in the STAR Bonds district. We don't have a clear-cut idea of how counties and cities who decide to join the district will impose those obligations on their residents. We don't know who will maintain these stadiums once they are built. Sales tax revenues diverted toward debt obligation will rob revenue from essential services in any proposed Star Bond district and will need to be replenished by taxpayers one way or another. Taxpayers could be on the hook indirectly at a time when we need to bring tax relief to Kansans. In this bill's current form I would have no ability to sign off on a final deal that may include provisions detrimental to my district. We cannot allow emotions to cloud objective analysis in this situation...so I am compelled to vote no.—MIKE THOMPSON

TRIBUTES

The Committee on **Organization, Calendar, and Rules** authorizes the following tributes for the week of June 18, 2024:

Senator Bowers: celebrating Evelyn Davidson's 100th Birthday, congratulating Diana VanBruggen on receiving the 2024 Kansas Municipal Utilities Water Operator Award of Excellence, congratulating Brian Tholstrup on receiving the 2024 Kansas Municipal Utilities Line Worker Award of Excellence, congratulating Ben Willroth on receiving the 2024 Kansas Municipal Utilities Power Plant Operator Award of Excellence, congratulating Charlene Beougher on being named the 2024 Kansas Learning Center for Health Teacher of the Year, congratulating Kelly Armknecht on being named the 2024 Kansas Fellowship of Christian Athletes Coach of the Year, congratulating Norah Ellenz on receiving the Kansas Entrepreneurship Challenge Exemplary Recognition, congratulating Joshua Meyer on being named the 2024 Kansas Funeral Director of the Year, congratulating John Kern on receiving the Kansas FFA Golden Owl Award, congratulating Tim Zenger on receiving the Kansas FFA Outstanding Achievement Award; and

Senator O'Shea: congratulating Kade Moon on achieving the rank of Eagle Scout.

As provided by **HCR 5002**, Senator Alley moved the Senate adjourn Sine Die.

President Masterson there upon announced: "By virtue of the authority vested in me as President of the Senate, I now declare the 2024 Special Session of the Kansas Senate adjourned Sine Die."

MESSAGES FROM THE GOVERNOR

SB 1 approved on June 20, 2024.

REPORT ON ENROLLED BILLS AND RESOLUTIONS

SB 1 reported correctly enrolled, properly signed and presented to the Governor on June 20, 2024.

SCR 1601 reported correctly enrolled, properly signed and presented to the Secretary of State on June 20, 2024.

SR 1701, SR 1702, SR 1703 reported correctly enrolled, properly signed and presented to the Secretary of the Senate on June 20, 2024.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

