AN ACT concerning income taxation; relating to tax credits; providing a
credit for expenditures for placing into service qualified alternative-fuel
fueling stations.

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

Section 1. (a) For tax year 2020 and 2021, a credit shall be allowed
against the income, privilege or premium tax liability imposed upon a
taxpayer pursuant to the Kansas income tax act, the privilege tax imposed
upon any national banking association, state bank, trust company or
savings and loan association pursuant to article 11 of chapter 79 of the
Kansas Statutes Annotated, and amendments thereto, or the premiums tax
and privilege fees imposed upon an insurance company pursuant to K.S.A.
40-252, and amendments thereto, in an amount equal to 75% of the
expenditures incurred in the placing into service a qualified alternative-
fuel fueling station during the tax year. In no event shall the total amount
of cumulative credits allowed under this section exceed $15,000,000 for
each tax year that the credit remains in effect.

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

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

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