

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **HB 2237** be amended on page 1, following line 6, by inserting:

"Section 1. K.S.A. 74-50,222 is hereby amended to read as follows: 74-50,222. As used in K.S.A. 74-50,222, 74-50,223 and 79-32,267, and amendments thereto:

(a) "Institution of higher education" means a public or private nonprofit educational institution that meets the requirements of participation in programs under the higher education act of 1965, as amended, 34 C.F.R. § 600;

(b) "rural opportunity zone" means ~~Allen, Anderson, Barber, Bourbon, Brown, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Decatur, Doniphan, Edwards, Elk, Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa, Labette, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson counties~~ a county with a population of 40,000 persons or less;

(c) "secretary" means the secretary of commerce; and

(d) "student loan" means a federal student loan program supported by the federal government and a nonfederal loan issued by a lender such as a bank, savings and loan or credit union to help students and parents pay school expenses for attendance at an institution of higher

education.";

On page 2, in line 6, by striking "2023" and inserting "2026"; in line 15, by striking "2023" and inserting "2026"; in line 23, by striking "2024" and inserting "2027"; in line 29, by striking "2024" and inserting "2027"; in line 33, after "(1)" by inserting "(A)"; in line 34, by striking "2023" and inserting "2026"; in line 37, by striking "(2)" and inserting "(B)"; in line 40, by striking "(3)" and inserting "(C)"; in line 41, after "claimed" by inserting "; or

(2) (A) establishes domicile in a rural opportunity zone on or after July 1, 2021, and prior to January 1, 2026, and was domiciled in a metropolitan county as defined in K.S.A. 74-50,211, and amendments thereto, immediately prior to establishing their domicile in a rural opportunity zone in this state; and

(B) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed";

On page 3, in line 15, after "K.S.A." by inserting "74-50,222,";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "defining rural opportunity zone on the basis of population; expanding eligibility for the income tax credit;"; also in line 3, after "K.S.A." by inserting "74-50,222,"; and the bill be passed as amended.

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Chairperson