

Chris Courtwright

From: Richard.Cram@kdor.ks.gov
Sent: Friday, November 06, 2015 5:08 PM
To: Ty Masterson
Cc: 'julia@senatorjulialynn.com'; 'greg4ks@gmail.com'; Tom Sawyer; Tom Holland; Marvin Kleeb; Ken Corbet; Mark Hutton; Jerry Lunn; Marc Rhoades; Kathy Wolfe Moore; Jeff Melcher; 'Steve Abrams'; Steven Johnson; Edward Penner; Chris Courtwright; Gordon Self; Scott Wells; Adam Siebers; richard.cheryl.carlson@reagan.com
Subject: Information requested at November 5, 2015 meeting of Special Committee on Taxation
Attachments: Bioscience by NAICS.2003-2013.Interim Tax Committee.xls; Bioscience by NAICS.2003-2014.Interim Tax Committee.xls; Bioscience by NAICS.2003-2015.Interim Tax Committee.xls; Tax Credits- TY2012 confidential.xlsx

Senator Masterson:

I am providing the following information in response to questions raised by Committee members during my presentation on November 5:

1. Senator Abrams asked why on the spreadsheets showing the total 95% Bioscience withholding tax amounts for the various bioscience companies, it provides the numbers of companies in the base year, but shows no data for # of bioscience companies and NAICS codes for the distribution year. He would like to see the # of companies broken out by NAICS for the distribution year as well.

Response: We give the number of companies in the current year when we do the reconciliation. That is the final report showing all of the bioscience companies and the final 95% of withholding tax amount. If you look at the 2012 report (which is final and reconciled), that does have the number of companies in NAICS categories. Attached are copies of the 2013, 2014 and 2015 reports (which are unreconciled so cannot be considered final data) showing for each year the number of companies by NAICS, but it will not be final until the reconciliation is completed and so therefore may be subject to change. Please note that when five or less companies share a particular NAICS code, due to taxpayer information confidentiality restrictions, we much combine the data for those companies with another NAICS code category, in order to preserve confidentiality. That is why, for example, the Calendar Year 2012 report shows 15 bioscience companies in three NAICS code categories: 325311 (Nitrogenous fertilizer manufacturing), 325320 (pesticide and other ag chemical manufacturing) and 325411 (medicinal and botanical manufacturing), and it does not separately break out the number of bioscience companies in each NAICS code, and we do not breakout that 15 among the 3 NAICS codes.(See attached file: Bioscience by NAICS.2003-2013.Interim Tax Committee.xls)(See attached file: Bioscience by NAICS.2003-2014.Interim Tax Committee.xls)(See attached file: Bioscience by NAICS.2003-2015.Interim Tax Committee.xls)

2. Rep Kleeb asked about the Calendar Year 2012 Bioscience spreadsheet--it does provide the number of bioscience companies by NAICS for 2012, but Rep. Kleeb noted it only showed an increase in # of bioscience companies of 5 between the 1018 for 2003 vs. 1023 for 2012--he wanted to verify that.

Response: That is correct, according to the 2012 report (which is reconciled and final), there were 1,023 bioscience companies in 2012 compared to 2003, which had 1,018 bioscience companies that are reporting withholding tax.

We have 1,980 companies in our bioscience master file and we do add a number of companies each year. However, if they are not reporting any Kansas withholding tax they are are not counted as a bioscience company.

3. Representative Corbet asked how many retailers we have registered with Kansas retailer's sales or use tax accounts. Response: Currently, there are a total of 28,215 such accounts.

4. We are also providing an additional spreadsheet concerning the Tax Year 2012 tax credits (our latest tax year for which we have final data on usage), in order to indicate which of those credits have expired since 2012, have been repealed, or are only available to C corporations and no longer available to individuals or pass-through entities, which are refundable or nonrefundable, and which have carry forward periods.(See attached file: Tax Credits- TY2012 confidential.xlsx)

Please let me know if additional information is needed.

Richard Cram

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2013

NAICS	Description of NAICS	January-December 2003			January-December 2013			Bioscience Development and Investment Fund Distribution
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2013	95% of Kansas Withholding 2013	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	9	\$784,978.68	\$745,729.76	15	\$1,686,002.06	\$1,601,701.96	\$855,972.20
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$246,831.40	\$234,489.80	17	\$919,158.06	\$873,200.16	\$638,710.36
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	24	\$2,257,916.44	\$2,145,020.64	28	\$4,164,595.16	\$3,956,365.40	\$1,811,344.76
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.36	\$17,509.80	11	\$45,279.40	\$43,015.44	\$25,505.64
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.04	\$50,359.52	17	\$131,523.73	\$124,947.56	\$74,588.04
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	24	\$5,504.25	\$1,483,187.67	\$576,633.07
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	21	\$125,210.62	\$694,595.76	-\$57,646.12
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	6	\$1,561,250.18	\$201,874.22	-\$68,098.34
541380	Testing Laboratories	81	\$1,037,968.60	\$986,070.16	61	\$731,153.44	\$1,487,810.93	\$501,740.77
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	\$1,701,477.24	\$1,616,403.36	99	\$212,499.19	\$5,034,871.93	\$3,418,468.57
541940	Veterinary Services	424	\$2,088,415.36	\$1,983,994.60	309	\$1,566,116.77	\$2,550,951.47	\$566,956.87
621511	Medical Laboratories	40	\$6,125,927.96	\$5,819,631.56	50	\$5,299,865.18	\$7,755,936.79	\$1,936,305.23
621512	Diagnostic Imaging Centers	35	\$283,260.76	\$269,097.72	22	\$2,685,212.08	\$225,898.16	-\$43,199.56
622110	General Medical and Surgical Hospitals	129	\$58,723,715.00	\$55,787,529.24	166	\$8,164,144.00	\$76,915,471.91	\$21,127,942.67
	Other	86	\$10,230,522.60	\$9,718,996.52	90	\$237,787.55	\$11,607,997.76	\$1,889,001.24
	Total	1,017	\$85,582,738.64	\$81,303,601.72	936	\$27,535,301.67	\$114,557,827.12	\$33,254,225.40 *
Some NAICS have been grouped together to ensure confidentiality of filer information.								
Number of bioscience companies for 2013 is not final. Number of bioscience companies for 2013 is from the last quarterly distribution period of Oct-Dec 2013. Number of bioscience companies for 2013 will be finalized once the year is complete and a reconciliation has been completed.								
Reconciliation has not been completed to date.								
* Distribution for 5/10/13 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2013 and the calendar year 2003 divided by four (\$9,677,254.89). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2012 and base year (Jan-Dec) of 2003 (\$3,817,911.48). The distribution for 5/10/13 was reduced due to the FY 13 cap limitation of \$35M. 2012 House Substitute for Senate Bill 294, Section 156, limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$35M for FY 13. This shall take into consideration the transfer of \$1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of \$5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 5/10/13, \$13,495,166.37 was reduced by \$13,495,166.37, with actual distribution of \$0. Reduction includes \$9,677,254.89 for bioscience companies and \$3,817,911.48 for state universities.								
*Distribution for 5/10/13 was not made due to 2013 SB 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed \$12,287,267. Therefore the first distribution in FY 2013 was the only one made.								
*Distribution for 8/7/13 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2013 and the calendar year 2003 divided by four (\$6,766,183.45). Distribution for 8/7/13 was reduced due to 2013 Senate Bill 171, Section 268 instructing for FY 2014, the first \$1M shall be								

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2013

transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 8/7/13, \$6,766,183.45 was reduced by \$1,000,000 and \$5,000,000, which actual distribution of \$766,183.45							
*Distribution for 11/6/13 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2013 and the calendar year 2003 divided by four (\$8,504,078.07). This distribution also included a reconciliation for 2011 (\$15,443,702.92). This distribution was reduced due to 2013 Senate Bill 171, Section 268, which limits the amount to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the transfer of \$1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of \$5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/6/13, \$23,947,780.99 was reduced by \$20,713,964.44 with actual distribution of \$3,233,816.55. Reduction includes \$8,504,078.07 for bioscience companies and \$12,209,886.37 for the 2011 reconciliation.							
*Distribution for 2/7/14 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2013 and the calendar year 2003 divided by four (8,306,708.99). This distribution for 2/7/14 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, \$8,306,708.99 was reduced by \$8,306,708.99, with actual distribution of \$0. Reduction includes \$8,306,708.99 for bioscience companies.							
*Distribution for 5/21/14 included a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) of 2012 and the base year of 2003 (\$1,884,705.64). This distribution was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 5/21/14, \$10,661,804.59 was reduced by \$10,661,804.59, with actual distribution of \$0. Reduction includes \$8,777,098.95 for bioscience companies and \$1,884,705.64 for state universities.							

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2014

NAICS	Description of NAICS	January-December 2003			January-December 2014			Bioscience Development and Investment Fund Distribution
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2014	95% of Kansas Withholding 2014	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	9	\$784,978.68	\$745,729.76	16	\$1,778,772.57	\$1,689,833.95	\$944,104.19
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$248,711.28	\$236,275.68	17	\$942,900.85	\$895,755.80	\$659,480.12
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	24	\$2,256,036.60	\$2,143,234.76	30	\$4,314,504.41	\$4,098,779.19	\$1,955,544.43
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.36	\$17,509.80	11	\$42,961.76	\$40,813.67	\$23,303.87
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.04	\$50,359.52	16	\$172,765.29	\$164,127.02	\$113,767.50
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	20	\$1,502,175.39	\$1,427,066.63	\$520,512.03
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	18	\$599,446.70	\$569,474.37	-\$182,767.51
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	6	\$193,055.90	\$183,403.10	-\$86,569.46
541380	Testing Laboratories	81	\$1,096,142.80	\$1,041,335.68	60	\$1,619,673.78	\$1,538,690.10	\$497,354.42
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	\$1,629,196.40	\$1,547,736.60	101	\$5,247,866.20	\$4,985,472.90	\$3,437,736.30
541940	Veterinary Services	424	\$2,088,415.36	\$1,983,994.60	302	\$2,591,459.92	\$2,461,886.92	\$477,892.32
621511	Medical Laboratories	40	\$6,125,927.96	\$5,819,631.56	52	\$8,245,266.44	\$7,833,003.12	\$2,013,371.56
621512	Diagnostic Imaging Centers	35	\$283,260.76	\$269,097.72	23	\$241,881.55	\$229,787.47	-\$39,310.25
622110	General Medical and Surgical Hospitals	129	\$58,723,715.00	\$55,787,529.24	174	\$79,838,711.04	\$75,846,775.49	\$20,059,246.25
	Other	86	\$10,244,629.20	\$9,732,397.80	90	\$12,303,242.03	\$11,688,079.93	\$1,955,682.13
	Total	1,017	\$85,582,738.64	\$81,303,601.76	936	\$119,634,683.83	\$113,652,949.66	\$32,349,347.90 *
Some NAICS have been grouped together to ensure confidentiality of filer information.								
Number of bioscience companies for 2014 is not final. Number of bioscience companies for 2014 is from the last quarterly distribution period of								
Oct-Dec 2014. Number of bioscience companies for 2014 will be finalized once the year is complete and a reconciliation has been completed.								
Reconciliation has not been completed.								
* Distribution for 5/21/14 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2014 and the calendar year 2003 divided								
by four (\$8,777,098.95). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar								
year (Jan-Dec) of 2013 and base year (Jan-Dec) of 2003 (\$1,884,705.64). The distribution for 5/21/14 was reduced due to the FY 14 cap limitation								
of \$10M. 2013 Senate Bill 171, Section 268, limits the aggregate amount to be transferred from the state general fund to the bioscience development								
and investment fund to \$10M for FY 14. This shall take into consideration the transfer of \$1M to The Center of Innovation for Biomaterials								
in Orthopaedic Research-Wichita State University and the transfer of \$5M to the National Bio Agro-Defense Facility Fund at Kansas State								
University. Total distribution for 5/21/14, \$10,661,804.59 was reduced by \$10,661,804.59, with actual distribution of \$0. Reduction includes								
\$8,777,098.95 for bioscience companies and \$1,888,705.64 for state universities.								
*Distribution for 8/13/14 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2014 and the calendar year 2003 divided								
by four (\$7,681,889.45). Distribution for 8/13/14 was reduced due to 2013 Senate Bill 171, Section 268 instructing for FY 2015, the first \$1M shall be								
transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the next \$5M shall be transferred								
to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 8/13/14, \$7,681,889.45 was reduced by \$1,000,000								

KANSAS BIOSCIENCE COMPANIES
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Calendar Year 2014

and \$5,000,000, which actual distribution of \$1,681,889.45.								
*Distribution for 11/12/14 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2014 and the calendar year 2003 divided by four (\$7,919,641.97). This distribution also included a reconciliation for 2012 (\$16,383,941.40).								
*Distribution for 2/9/15 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2014 and the calendar year 2003 divided by four (\$7,970,717.53). Distribution for 2/9/15 was reduced due to 2014 Senate Substitute for Substitute for House Bill 2231 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$32M for the fiscal year 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, \$7,970,717.53 was reduced by \$7,956,190.35, with actual distribution of \$14,527.18. Reduction includes \$7,970,717.53 for bioscience companies. This distribution was not made.								
*Distribution for 6/25/15 included a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) 2014 and the base year of 2003 (\$2,238,957.12) This distribution was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$13M for the fiscal year ending June 30, 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171). Total distribution for 6/25/15, \$11,514,842.52 was reduced by \$6,196,731.97, with actual distribution of \$5,318,110.55. Reduction includes \$2,238,957.12 for state universities (2014) and \$3,957,774.85 for bioscience companies which represents the 1st quarter of 2015.								

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2015

		January-December 2003			January-December 2015			
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2015	95% of Kansas Withholding 2015	Bioscience Development and Investment Fund Distribution
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	9	\$392,489.34	\$372,864.88	14	\$879,421.61	\$835,450.53	\$462,585.65
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$124,355.64	\$118,137.84	15	\$620,806.49	\$589,766.16	\$471,628.32
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	24	\$1,128,018.30	\$1,071,617.38	30	\$2,533,037.66	\$2,406,385.77	\$1,334,768.39
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$9,215.68	\$8,754.90	9	\$22,940.15	\$21,793.15	\$13,038.25
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$26,505.02	\$25,179.76	10	\$72,610.15	\$68,979.64	\$43,799.88
339112	Surgical and Medical Instrument Manufacturing	16	\$477,134.00	\$453,277.30	20	\$760,921.17	\$722,875.11	\$269,597.81
339113	Surgical Appliance and Supplies Manufacturing	24	\$395,916.78	\$376,120.94	19	\$302,280.77	\$287,166.74	-\$88,954.20
339115	Ophthalmic Good Manufacturing	8	\$142,090.82	\$134,986.28	7	\$99,129.00	\$94,172.55	-\$40,813.73
541380	Testing Laboratories	81	\$546,447.54	\$519,125.16	58	\$787,473.62	\$748,099.94	\$228,974.78
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	\$803,793.42	\$763,603.74	94	\$2,723,367.23	\$2,587,198.86	\$1,823,595.12
541940	Veterinary Services	424	\$1,044,207.68	\$991,997.30	292	\$1,327,954.37	\$1,261,556.65	\$269,559.35
621511	Medical Laboratories	40	\$3,092,913.46	\$2,938,267.78	46	\$4,432,239.12	\$4,210,627.17	\$1,272,359.39
621512	Diagnostic Imaging Centers	35	\$141,630.38	\$134,548.86	22	\$124,857.29	\$118,614.42	-\$15,934.44
622110	General Medical and Surgical Hospitals	129	\$29,361,857.50	\$27,893,764.62	166	\$39,281,788.74	\$37,317,699.30	\$9,423,934.68
	Other	86	\$5,104,793.80	\$4,849,554.12	80	\$5,952,593.16	\$5,654,963.51	\$805,409.39
	Total	1,017	\$42,791,369.36	\$40,651,800.86	882	\$59,921,420.53	\$56,925,349.50	\$16,273,548.64 *
Some NAICS have been grouped together to ensure confidentiality of filer information.								
January-December 2015 includes the first two quarters of 2015 (January-March) (April-June) to date.								
Number of bioscience companies for 2015 is not final. Number of bioscience companies for 2015 is from the last quarterly distribution period of Apr-Jun 2015. Number of bioscience companies for 2015 will be finalized once the year is complete and a reconciliation has been completed.								
Reconciliation has not been completed.								
*Distribution for 6/25/15 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2015 and the calendar year 2003 divided by four (\$9,275,885.40). This distribution also included a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) 2014 and the base year of 2003 (\$2,238,957.12). This distribution was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$13M for the fiscal year ending June 30, 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171). Total distribution for 6/25/15, \$11,514,842.52 was reduced by \$6,196,731.97, with actual distribution of \$5,318,110.55. Reduction includes \$2,238,957.12 for state universities and \$3,957,774.85 for bioscience companies.								
*Distribution for 8/21/15 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2014 and the calendar year 2003 divided by four (\$6,997,663.24). Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.								
*Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.								

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Abandoned Well Plugging Credit- K.S.A. 79-32,207	A taxpayer that makes expenditures to plug an abandoned oil or gas well on their land may be eligible for a credit of 50% of the amount expended.	For taxable years commencing after December 31, 2000.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	\$250,000 for any one fiscal year First come, first served	Carryforward until used.	No	None	None	*CONFIDENTIAL
General Adoption Credit	Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return. An additional 25% shall be allowed for those adopting a child that is a Kansas resident and an 25% for those adopting a child with special needs.	First effective for all taxable years commencing after December 31, 1996.	Individual Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	None	On and after January 1, 2013 Reinstated for TY 2014 and forward	1,139
Special Needs/SRS Custody Adoption Credit	A \$1,500 credit is available for those Kansas residents that adopt a special needs child or a child in the custody of the secretary of Social and Rehabilitation Services.	First effective for all taxable years commencing after December 31, 1988.	Income Taxpayers Privilege Taxpayers	Nonrefundable	None	5 year carryforward period.	No	None	Prior to July 1, 2004	0
Agricultural Loan Interest Reduction Credit- K.S.A. 79-32,181a and K.S.A. 79-1126a	A taxpayer which extends or renews an agricultural production loan at least one whole percentage point less than the prime interest rate on loans with equivalent collateral can receive a credit against their tax liability.	First effective for all taxable years commencing after December 31, 2003.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	3 year carryforward period.	No	None	None	14
Agriourism Liability Insurance Credit- K.S.A. 74-50,173	An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agriourism operator that operates an agriourism activity.	Effective for all taxable years commencing after December 31, 2003.	Income Taxpayers	Nonrefundable	None	3 year carryforward period.	No	None	None	14

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Alternative Fuel Tax Credit- K.S.A. 79-32,201	A credit is allowed for any individual, association, partnership, limited liability company, limited partnership, or corporation that makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas or that makes expenditures for a qualified alternative-fuel fueling station.	Effective for all taxable years commencing after December 31, 1995.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	3 year carryforward period.	No	None	None	13
Angel Investor Credit- K.S.A. 74-8133	A 50% income tax credit shall be allowed to any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business.	Effective for all taxable years commencing after December 31, 2004.	Individual Income Taxpayers	Nonrefundable	\$2,000,000 (\$4,000,000 effective 7/1/07, TY 2008 & after \$6,000,000) for any one fiscal year.	Carryforward until used.	Yes	None	Prior to January 1, 2017	245
Assistive Technology Contribution Credit- K.S.A. 65-7107	An 25% income tax credit shall be allowed to any person or entity who makes a contribution to an individual development account reserve fund to be used to purchase assistive technology	Effective for all taxable years commencing after December 31, 2002.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Any credit amount that exceeds the tax liability shall be lost.	\$6,250 in any one fiscal year. KATCO allocates no more than \$6,250 per year.		No	None	None	0
Biomass-to-Energy Plant Credit- K.S.A. 79-32,233	A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification * Amount of any expenditures claimed for deduction in determining flag, to the extent the same is claimed as the basis of the credit. * Amount of any amortization deduction claimed in determining flag to the extent the same is claimed for deduction. Subtraction Modification * Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,237.	Prior to January 1, 2011	*CONFIDENTIAL

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of filers
Business and Job Development Credit- K.S.A. 79-32,153 and K.S.A. 79-32,160a	Any taxpayer that meets the definition of business in K.S.A. 74-50,114(b), that invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be eligible for an investment tax credit of \$100,000 of investment made and a job creation tax credit of \$100 for every qualified business facility employee.	K.S.A. 79-32,153- Effective for all taxable years commencing after December 31, 1975. K.S.A. 79-32,160a- Effective for all taxable years commencing after December 31, 1992.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	None	K.S.A. 79-32,153 recompute credits for a period of 9 years. K.S.A. 79-32,160a- carryforward until used.	No (except for certain transfers between related taxpayers)	None	Effective for all taxable years beginning after Dec. 31, 2011, no business and job development credit for those taxpayers that have made an investment and placed that investment into service after Dec. 31, 2010 in a facility which is located in a metropolitan county.	234
Business Machinery and Equipment Credit- K.S.A. 79-32,206	A credit may be allowed based on a percentage of the personal property tax levied and paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2, such machinery and equipment classified for such purposes in subclass (2) of class 2.	Effective for all taxable years commencing after December 31, 2001.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable	None \$2,000,000 for any one fiscal year.		No	None	Prior to January 1, 2012	592
Center for Entrepreneurship Credit- K.S.A. 74-09,c09	A tax credit shall be allowed for a contributor making a contribution to the Kansas Center for Entrepreneurship. The credit is 75% of the total amount of cash donated.	Effective for all taxable years commencing after December 31, 2004.	Income Taxpayers Insurance Premium Taxpayers	Nonrefundable	Commerce allocates no more than \$2M per year.	Carryforward until used.	No	None	None	123
Child and Dependent Care Credit- K.S.A. 79-32,111a	This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.	Effective for all taxable years commencing after December 31, 1977.	Individual Income Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	None		No	None	On and after January 1, 2013	68,612

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Child Day Care Assistance Credit- K.S.A. 79-32.190	A taxpayer may be eligible for a credit if they pay for child day care services for its employees children, locate child day care services for the employee's children, or provide facilities and necessary equipment for child day care services for its employees children.	Effective for all taxable years commencing after December 31, 1988.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	First come, first served.		No	None	None	9
Community Service Contribution Credit- K.S.A. 79-32.197	Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.	Effective for all taxable years commencing after December 31, 1993.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable	\$4,130,000 for any one fiscal year. Commerce allocates no more than \$4,13M per year.		Yes	Addition Modification *Amount of any charitable contribution made to the extent the same is claimed for the basis of the credit.	None	899
Declared Disaster Capital Investment Tax Credit- K.S.A. 79-32.262	An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Jola, Neodesha, or Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the facility and is limited to \$100,000 per taxpayer.	Effective for tax years 2008, 2009, and 2010.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Taxpayer has choice of nonrefundable or refundable credit.	Community Colleges and Designated Technical Colleges 2008: \$78,125 each 2009: \$156,250 each 2010, 2011, 2012: Refundable for credits issued by community colleges and designated technical colleges. 2008: \$5,625,000 2009: \$11,250,000 2010, 2011, 2012: Postsecondary Educational Institutions	10 year carryforward period.	No	None	Available for tax years 2008, 2009, and 2010.	24
Deferred Maintenance Education Institution Credit- K.S.A. 79-32.261	Any taxpayer that contributes to a designated educational institution for purposes of deferred maintenance may be allowed a credit of 50% (60% for community colleges and designated technical colleges).	Effective on and after July 1, 2008.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable for credits issued by post secondary educational institutions.	3 year carryforward period for postsecondary educational institutions.		Yes for nonprofits only	None	12/31/2012	287

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Disabled Access Credit- K.S.A. 79-32,175 and K.S.A. 79-1117	Individual and business taxpayers that incur certain expenditures to make their property accessible to the disabled may be eligible to receive a credit.	First effective for all taxable years commencing after December 31, 1977.	Income Taxpayers Privilege Taxpayers Beginning in tax year 2013, this credit for business taxpayers shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations as well as privilege taxpayers. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. Business credit for all taxpayers was reinstated for TY 2014 and forward.	Nonrefundable for individuals that have a liability of less than \$2,250	None	4 year carryforward period.	No	Addition Modification *Amount of any depreciation deduction or business expense deduction claimed on the federal income tax return for capital expenditures made to make a building facility accessible to the disabled.	On and after Jan. 1, 2013 the credit for making a personal dwelling accessible to the disabled is repealed. Reinstated for TY 2013 and forward.	17
Earned Income Credit- K.S.A. 79-32,205	Credit is available to resident taxpayers in an amount equal to 18% for tax years 2010 through 2012 and an amount equal to 17% for tax year 2013 and all tax years thereafter of the earned income credit allowed against the Federal Income Tax liability.	Effective for all taxable years commencing after December 31, 1997.	Individual Income Taxpayers	Refundable	None		No	None	None	237,437
Electric Cogeneration Facility Credit- K.S.A. 79-32,245	An income tax credit is allowed for a taxpayer that makes a qualified investment in a new renewable electric cogeneration facility. The credit is 10% on the first \$50,000,000 invested and 5% on the amount of investment that exceeds \$50,000,000.	Effective for all taxable years commencing after December 31, 2006.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any amortization deduction claimed in determining tagi to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to 2007 HB 2038 Section 14.	Prior to January 1, 2012	7
Environmental Compliance Credit- K.S.A. 79-32,222	An income tax credit is allowed for a taxpayer that makes qualified expenditures for an existing refinery to comply with environmental standards.	Effective for all taxable years commencing after December 31, 2006.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	4 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining tagi; to the extent the same is claimed as the basis of the credit.	None	0
Film Production Credit- K.S.A. 79-32,258	An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may be allowed a credit of 30% of the expenditures.	Effective for all taxable years commencing after December 31, 2006.	Income Taxpayers	Nonrefundable	\$2,000,000 per tax year	3 year carryforward period.	No	None	Prior to January 1, 2013	*CONFIDENTIAL.

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
High Performance Incentive Program- K.S.A. 74-50,132 K.S.A. 79-32,160w(e)	A credit is available for those qualified firms that make an investment in a qualified business facility. The investment credit is 10% of the qualified business facility investment which exceeds \$50,000.	Effective for all taxable years commencing after December 31, 1992.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable- Investment Credit Any credit amount that exceeds the tax liability shall be lost-Training and Education Credit	None	Investment Credit 16 year carryforward period.	No (except for certain transfers between related taxpayers)	None	None	195
Historic Preservation Credit- K.S.A. 79-32,211	An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure. Any taxpayer that contributes to a state-owned historic site or a 501(c)(3) organization which owns and operates a state-owned historic site may receive a tax credit of 50% of the contribution.	Effective for all taxable years commencing after December 31, 2000.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	None	10 year carryforward period. (transfers different)	Yes	None	None	219
Historic Site Contribution Credit- K.S.A. 79-32,211a	organization which owns and operates a state-owned historic site may receive a tax credit of 50% of the contribution.	Effective for all taxable years commencing after December 31, 2006.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable	\$200,000 in any one fiscal year		No	None	June 30, 2012	42
Individual Development Account Credit- K.S.A. 74-50,208	A 50% tax credit shall be allowed for any program contributor that contributes to an individual development account reserve fund.	Effective for all taxable years commencing after December 31, 2004.	Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax. I.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. Beginning in tax years commencing after 12/31/2014, the credit becomes available for all income taxpayers.	Refundable	\$500,000 in any one fiscal year. Commerce allocates no more than \$500K per year.		No	Addition Modification *Amounts received as withdrawals not in accordance with K.S.A. 74-50,204, if at the time of contribution, such amounts were subtracted from fig1 or if such amounts are not already included in fig1. Subtraction Modification *Amounts contributed to and the amount of income earned on contributions deposited to an individual development account.	None	51
Integrated Coal Gasification Power Plant Credit- K.S.A. 79-32,239	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining fig1, to the extent the same is claimed as the basis of the credit.	Prior to January 1, 2011	0
Law Enforcement Training Center Credit- K.S.A. 79-32,342	A 50% tax credit shall be allowed for a business firm that contributes cash to the Kansas Law Enforcement Training Center.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	None	On and after January 1, 2013	0

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
National Guard & Reserve Employer Credit- K.S.A. 79-32,244	An income tax credit shall be allowed for employing a member of the Kansas army and air national guard or a member of a Kansas unit of the reserved forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	None	Prior to January 1, 2009	0
National Guard Employer Health Insurance Credit- K.S.A. 79-32,213	An employer of any member of the Kansas National Guard may receive an income tax credit in an amount equal to the amount paid by the employer for the health insurance of such member during any period or consecutive period of state active duty in excess of 30 days.	Effective for all taxable years commencing after December 31, 2001.	Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	None	Prior to January 1, 2013	0
Nitrogen Fertilizer Plant Credit- K.S.A. 79-32,229	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining flag, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining flag to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,232.	Prior to January 1, 2011	0
Owners Promoting Employment Across Kansas (PEAK) Credit- K.S.A. 79-32,266	An income tax credit shall be allowed in an amount equal to 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.	Effective for all taxable years commencing after December 31, 2010.	Individual Income Taxpayers	The credit amount is 95% of the resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to the relocated business facility.	None		No	None	Expires after TY 2012 if claiming modification of business income	0

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	FY 2012 # of filers
Petroleum Refinery Credit- K.S.A. 79-32.218	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining 'agi' to the extent the same is claimed as the basis for the credit. Subtraction Modification *Amount of any amortization deduction claimed in determining 'agi' to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32.221.	Prior to January 1, 2011	*CONFIDENTIAL
Qualifying Pipeline Credit K.S.A. 79-32.224	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining 'agi' to the extent the same is claimed as the basis of the credit. Subtraction Modification *Amount of any amortization deduction claimed in determining 'agi' to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32.227.	Prior to January 1, 2011	*CONFIDENTIAL
Regional Foundation Credit- K.S.A. 74-50.154	Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a tax credit of 75% of the total amount contributed.	Effective for all taxable years commencing after December 31, 2004.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable	FY 2005- \$2,500,000 FY 2006- \$2,500,000 FY 2007 thru FY 2012-\$2,000,000 Commerce allocates no more than fiscal limitation per year.		No	Addition Modification *Amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed.	Prior to January 1, 2013	20
Research and Development Credit- K.S.A. 79-32.182b	A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for research.	First effective for all taxable years commencing after December 31, 1987	Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	Addition Modification *Amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed.	None	280

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of filers
Rural Opportunity Zone Credit- K.S.A. 79-32,267	An income tax credit shall be allowed against the tax liability of a resident individual taxpayer in an amount equal to the resident individual's income tax liability. Taxpayer must meet the following requirements to qualify: (1) Establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2016, and domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; (2) had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and (3) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed.	Effective for all taxable years commencing after December 31, 2011.	Individual Income Taxpayers	The credit amount shall be equal to the resident individual's income tax liability.	None		No	None	Prior to January 1, 2022	102
Single City Port Authority Credit- K.S.A. 79-32,212	An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.	Effective for all taxable years commencing after December 31, 2001.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Any credit exceeds the tax liability shall be lost.	\$500,000 for any one fiscal year. First come, first served.		No	None	Prior to January 1, 2022	*CONFIDENTIAL
Small Employer Health Benefit Plan Credit- K.S.A. 40-2246	An income tax credit is allowed for any small employer establishing a small employer health benefit plan for the purpose of providing a health benefit plan.	Effective for all taxable years commencing after December 31, 2001.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	None		No	Addition Modification *Any expense deduction included in federal taxable income must be reduced by the dollar amount of the credit.	None	81

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Storage and Blending Equipment Credit- K.S.A. 79-32,252	An income tax credit is allowed to a taxpayer that makes a qualified investment in storage and blending equipment installed at a fuel terminal, refinery or biofuel production plant. The credit is 10% on the first \$10,000,000 invested and 5% on the amount that exceeds \$10,000,000.	Effective for all taxable years commencing after December 31, 2006	Income Taxpayers	Nonrefundable	None	14 year carryforward period	No	Addition Modification *Amount of any expenditures claimed for deduction in determining flag; to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining flag; to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to 2007 HB 2038 Section 26.	Prior to January 1, 2012	0
Swine Facility Improvement Credit- K.S.A. 79-32,204	An income tax credit of 50% of the cost incurred is allowed for a taxpayer making required improvements to a qualified swine facility.	Effective for all taxable years commencing after December 31, 1997.	Income Taxpayers	Nonrefundable	None	4 year carryforward period.	No	Addition Modification *Amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining flag; to the extent the same is claimed as the basis for the credit.	None	0
Telecommunications & Railroad Credit- K.S.A. 79-32,210 and K.S.A. 79-32,206	A credit for property tax paid by telecommunications companies is allowed on property initially acquired and first placed in service after January 1, 2001 that has an assessment rate of 33%. The credit is equal to the amount of property taxes timely paid for the difference between an assessment level of 25% and the actual assessment of 33%. A credit shall be allowed in an amount equal to 20% of the property tax levied for property tax year 2005 and 2006 and 25% for property tax year 2007 upon railroad machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas constitution in subclass (3) of class 2.	Telecommunications Credit-Effective for all taxable years commencing after December 31, 2000. Railroad Credit-Effective for all taxable years commencing after December 31, 2004.	Income Taxpayers Telecommunications Credit- Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	None		No	None	Railroad Credit- Prior to January 1, 2012	69
Temporary Assistance to Families Contribution Credit- K.S.A. 79-32,200 K.S.A. 39-71,132	Any individual, corporation, partnership, trust, estate and other legal entity who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit of 70% of the amount of financial assistance given.	Effective for all taxable years commencing after December 31, 1993.	Income Taxpayers	Refundable	None		No	Any credit amount that exceeds the tax liability shall be lost.	None	0

Kansas Tax Credits

Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal	TY 2012 # of Filers
Venture Capital Credits and Local Seed Capital Credits- K.S.A. 74-8206 K.S.A. 74-8304 K.S.A. 74-8401 K.S.A. 74-8316	A 25% tax credit shall be allowed for those taxpayers that invest in stock issued by Kansas Venture Capital, Inc., certified Kansas venture capital companies, certified local seed capital pools, or Sunflower Technology Venture, LP.	K.S.A. 74-8205, K.S.A. 74-8304-First effective for all taxable years commencing after December 31, 1985. K.S.A. 74-8401-First effective for all taxable years commencing after December 31, 1986.	Income Taxpayers Privilege Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations as well as privilege taxpayers. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable		Carryforward until used.	No	Subtraction Modification *Dividend income on stock issued by Kansas Venture Capital Inc.	None	7
Total of CONFIDENTIAL Filers										
19										
310,737										
<p>•CONFIDENTIAL-This information is confidential as there are less than 5 filers. This information is not included in the total. Does not include filers and credit allowed for insurance companies</p>										

Kansas Tax Credits

TY 2012
Credit Allowed

*CONFIDENTIAL

\$1,838,656

\$0

\$5,405

Kansas Tax Credits

TY 2012 Credit Allowed
\$24,707
\$4,749,050
\$0

*CONFIDENTIAL

Kansas Tax Credits

TY 2012 Credit Allowed
\$3,412,269
\$3,738,545
\$1,309,601
\$9,053,810

Kansas Tax Credits

TY 2012 Credit Allowed				
	\$101,097	\$4,006,536	255,057	\$1,411,153

Kansas Tax Credits

TY 2012 Credit Allowed
\$56,688
\$94,107,077
\$5,469
\$0

*CONFIDENTIAL

Kansas Tax Credits

TY 2012 Credit Allowed
\$57,234,316
\$14,005,147
\$40,612
\$294,641
\$0
\$0

Kansas Tax Credits

TY 2012 Credit Allowed				
	\$0	\$0	\$0	\$0

Kansas Tax Credits

TY 2012 Credit Allowed	
*CONFIDENTIAL	
*CONFIDENTIAL	
	\$199,937
	\$2,322,435

Kansas Tax Credits

TY 2012 Credit Allowed		
	\$972,216	
*CONFIDENTIAL		
		\$108,270

Kansas Tax Credits

TY 2012 Credit Allowed			
	\$0	\$0	\$2,845,959
			\$0

Kansas Tax Credits

TY 2012
Credit Allowed

\$24,336
\$5,279,835
\$206,702,878