

## 2021 Kansas Statutes

79-32,217. **Refineries; credit for certain investments; definitions.** As used in K.S.A. 79-32,217 through 79-32,220, and amendments thereto:

(a) "Expansion of an existing refinery" means expansion which begins after December 31, 2005, of the capacity of an existing refinery by at least 10% of such capacity.

(b) "New refinery" means a refinery, construction of which begins after December 31, 2005.

(c) "Pass-through entity" means any: (1) Corporation which is exempt from income tax under section 1363 of the federal internal revenue code and which complies with the requirements of K.S.A. 79-32,100e, and amendments thereto; (2) limited liability company; (3) partnership; or (4) limited liability partnership.

(d) "Qualified investment" means expenditures made in construction of a new refinery, expansion of an existing refinery or restoration of production of a refinery, for real and tangible personal property incorporated in and used as part of such refinery.

(e) "Refinery" means an industrial process plant, located in this state, where crude oil is processed and refined into petroleum products.

(f) "Restoration of production of a refinery" means restoration which begins after December 31, 2005, of production of a refinery which has been out of production for five or more years.

**History:** L. 2006, ch. 209, § 1; July 1.