

# Journal of the Senate

THIRTY-SECOND DAY

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SENATE CHAMBER, TOPEKA, KANSAS  
Wednesday, February 21, 2024, 10:00 a.m.

The Senate was called to order by President Ty Masterson.  
The roll was called with 40 senators present.  
Invocation by Reverend Cecil T. Washington:

YOU Are GOD - THE only GOD!  
Psalm 139:1-16; Romans 1:18-32

Lord, in humble appreciation we must acknowledge that there are no adjectives big enough, wide enough or deep enough to embrace Your being. There are no words to fully capture or enable us to apprehend the scope of Your being. YOU ARE GOD!

Your Word, in Psalm 139:1-16, reveals that there's no place that any of us can hide from Your presence. You can't be outsmarted, outdone, outpaced or overwhelmed. You can't be caught off-guard, overpowered, shocked, stunned or dumbfounded by anything. YOU ARE GOD!

And even though we are created by You and our human understanding is vastly limited, You have given us an awareness that You are vastly unlimited. You are unrestricted and unrestrained in all that You choose to do. So, thank You for choosing to reveal Yourself and even to share with us various qualities of Your Being along with the many blessings You provide. Your mercies are new every day. Your compassion fails not and Your grace is sufficient for all our needs.

Keep us ever aware of Your loving kindness and save us from being a part of that group mentioned in Romans 1:18-32 where they refused to glorify You as God and were not thankful. Help us to maintain a daily awareness and appreciation that YOU ARE GOD! In Jesus' Name, 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 526**, AN ACT concerning crimes, punishment and criminal procedure; relating to sex offenses; creating the crime of aggravated sexual extortion and providing criminal penalties therefor; adding making a demand for money or other thing of value to the elements of the crime of sexual extortion; amending K.S.A. 21-5515 and repealing the existing section, by Committee on Federal and State Affairs.

**SB 527**, AN ACT concerning abortion; relating to unlawful coercion to obtain an abortion; creating the crime of coercion to obtain an abortion; providing the penalties

therefor; providing for enhanced criminal penalties for offenses committed with the intent to compel a woman to obtain an abortion; amending K.S.A. 21-6804 and repealing the existing section, by Committee on Federal and State Affairs.

**SB 528**, AN ACT concerning abortion; amending the woman's-right-to-know act; requiring a woman to view an ultrasound image of her unborn child during the 24-hour waiting period prior to the abortion; amending K.S.A. 65-6709 and repealing the existing section, by Committee on Federal and State Affairs.

**SB 529**, AN ACT creating the Dwayne Peaslee technical training center district act; authorizing submission of the question of creating the Dwayne Peaslee technical training center district to the voters of Douglas county; providing for the establishment of such district, if approved, and the powers and duties of its board of directors; authorizing such district to levy a tax not exceed 0.5 mills on the tangible taxable property of the district, by Committee on Ways and Means.

### REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to Committees as indicated:

Federal and State Affairs: **SB 523**.

Judiciary: **SB 522**, **SB 525**.

Ways and Means: **SB 524**; **HB 2760**.

### INTRODUCTION AND CONSIDERATION OF SENATE RESOLUTIONS

Senator Dietrich introduced the following Senate resolution, which was read:

A RESOLUTION congratulating and commending the award-winning educators of the Milken Educator Awards Program and the Kansas Horizon Award Program.

WHEREAS, The Milken Educator Awards Program, established by the Milken Family Foundation, provides recognition and financial awards to elementary and secondary school teachers, principals, and other educational professionals who are furthering excellence in education; and

WHEREAS, Alex Lahasky, an educator at Blue Valley West High School in Blue Valley USD 229, and Matthew Mayeske, an educator at Gardner Edgerton High School in Gardner USD 231, have been selected as the Kansas recipients of the 2023 Milken Educator Awards; and

WHEREAS, The Kansas Horizon Award Program, sponsored by the Kansas State Department of Education and Capitol Federal, allows school districts across the state to nominate one elementary and one secondary teacher who have successfully completed their first year teaching and are identified and recognized as teachers who perform in a way that distinguishes them as outstanding; and

WHEREAS, Currently in its 24<sup>th</sup> year, the Kansas Horizon Award Program has selected recipients representing elementary and secondary classrooms from across the state, and they are from Region 1: Braiden Allen, Haven Grade School, Haven USD 312; Marlene Barajas, Dodge City Middle School, Dodge City USD 443; Jami Dryden, Fort Larned Elementary School, Fort Larned USD 495; Zachariah Harvey, Oskaloosa High School, Oskaloosa USD 341; Alexis Hattabaugh, Canton Galva Elementary School, Canton Galva USD 419; Jenna Kimble, Union Valley Elementary School, Buhler USD 313; Ashlyn Kuhlmann, Manhattan High School, Manhattan-Ogden USD 383; Ashley Sharbutt, Hutchinson Middle School, Hutchinson USD 308; from Region

2: Michelle Barnes, Woodlawn Elementary School, Lawrence USD 497; Blair Conley, Riverside Elementary School, Emporia USD 253; Sarah Cormier, Jackson Heights High School, Jackson Heights USD 335; Erica Harper, Atchison Co. Elementary School, Atchison USD 377; Jacoby Johnson, Prairie View High School, Prairie View USD 362; Allison Jones, Emporia Middle School, Emporia USD 253; Leslie McCaffrey, Williams Science and Fine Arts Magnet, Topeka USD 501; Jodee Nickell, Humboldt High School, Humboldt USD 258; from Region 3: Garrett Bates, Paola Middle School, Paola USD 368; Janelle Craig, Olathe West High School, Olathe USD 233; Larry Gazaway, Broadmoor Elementary School, Louisburg USD 416; Richard Gutierrez, Turner Elementary School, Turner USD 202; Brennan Mills, Indian Woods Middle School, Shawnee Mission USD 512; Elizabeth Palmer, Rosehill Elementary School, Shawnee Mission USD 512; Jonas Pippett, Gardner Edgerton High School, Gardner Edgerton USD 231; Taylor Flaming, Starside Elementary School, De Soto USD 232; from Region 4: Drew Carney, El Dorado Middle School, El Dorado USD 490; Ivy Daugherty, Maize South Middle School, Maize USD 266; Shae Enegren, Oak Street Elementary School, Goddard USD 265; Makinsey Farber, Prairie Elementary School, Haysville USD 261; Morgan Kaiser, Valley Center High School, Valley Center USD 262; Haley Miller, Maize South Elementary School, Maize USD 266; Brianna Oglesby, Prairie Creek Elementary School, Andover USD 385; and Elizabeth Toribio, Eisenhower Middle School, Goddard USD 265: Now, therefore,

*Be it resolved by the Senate of the State of Kansas:* That we congratulate and commend the award-winning educators of the Milken Educator Awards Program and the Kansas Horizon Award Program; and

*Be it further resolved:* That the Secretary of the Senate shall send 35 enrolled copies of this resolution to the Commissioner of Education, Dr. Randy Watson, including copies for forwarding to each of the teachers so honored.

On emergency motion of Senator Dietrich **SR 1743** was adopted by voice vote.

## CONSIDERATION OF APPOINTMENTS

In accordance with Senate Rule 55, the following appointments submitted to the Senate for confirmation were considered:

Senator Alley moved the following appointments:

*By the Governor*

On the appointment to the:

*State Fire Marshal:*

Mark Engholm, At the pleasure of the governor

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

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

The appointment was confirmed.

*By the Governor*

On the appointment to the:

*State Corporation Commission:*

Andrew French, Term ends March 15, 2028

On roll call, the vote was: Yeas 36; Nays 2; Present and Passing 2; Absent or Not Voting 0.

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

Nays: Steffen, Tyson.

Present and Passing: Baumgardner, Thompson.

The appointment was confirmed.

### CONSIDERATION OF ORIGINAL MOTIONS

The motion by Senator Holland on **SB 302** to withdraw from the Committee on **Financial Institutions and Insurance** and advance the bill to **General Orders** below the line, was not adopted.

The motion by Senator Holland on **SB 328** to withdraw from the Committee on **Federal and State Affairs** and advance the bill to **General Orders** below the line, was not adopted.

### COMMITTEE OF THE WHOLE

On motion of Senator Alley, the Senate resolved itself into Committee of the Whole, for consideration of bills on the calendar under the heading of General Orders with Senator Erickson in the chair.

On motion of Senator Erickson the following summary report was adopted:

**SB 338, SB 339, SB 340, SB 345, SB 356, SB 362, SB 398, SB 405, SB 433, SB 462, SB 467, SB 473** be passed.

**SB 318, SB 434** be passed as amended by Committee of the Whole.

**S Sub HB 2247** be passed by adoption of the committee report recommending a substitute bill.

**SB 162, SB 272, SB 406, SB 423; HB 2105** be passed as amended by adoption of the committee reports.

**SB 190** be passed as amended by adoption of the committee report and further amended by Committee of the Whole.

**SB 493** be passed over and retain a place on the calendar.

### COMMITTEE OF THE WHOLE ACTIONS

**SB 162** be amended by the adoption of the committee amendments.

**SB 190** be amended by the adoption of the committee amendments, be further amended by motion of Senator Warren; on page 1, in line 8, by striking "2022 Supp."; in line 34, by striking "2022 Supp.";

On page 4, in line 30, by striking "2022 Supp."; in line 34, by striking "2022 Supp.";

On page 1, in the title, in line 4, by striking "2022 Supp."

and **SB 190** be passed as further amended.

**SB 272** be amended by the adoption of the committee amendments.

**SB 318**, be amended by motion of Senator Olson; on page 1, following line 8, by

inserting:

"Section 1. K.S.A. 12-4410 is hereby amended to read as follows: 12-4410. (a) The accused person shall be permitted to inspect all matters relevant to the case and to present or provide to the city attorney matters that are relevant to the case.

(b) The city attorney shall inspect and review every audio and video recording relevant to the case that is presented or provided to the city attorney by the accused person or the accused person's counsel, including, but not limited to, a recording made and retained by law enforcement using a body camera or vehicle camera as defined by K.S.A. 45-254, and amendments thereto.

(c) Depositions shall not be taken or used except by written agreement of both parties filed with the court or by order of the court upon such conditions as the court may prescribe."

Also on page 1, in line 30, after "K.S.A." by inserting "12-4410 and"; also in line 30, by striking "is" and inserting "are";

And by renumbering sections accordingly;

Also on page 1, in the title, in line 1, by striking "fingerprinting" and inserting "the Kansas code of procedure for municipal courts; requiring the city attorney to review certain audio and video evidence"; in line 5, after "K.S.A." by inserting "12-4410 and"; in line 6, by striking "section" and inserting "sections"

**SB 318** be further amended by motion of Senator Warren; on page 1, in line 13, by striking "2022 Supp."; in line 17, by striking "8-142,";

Also on page 1, in the title, in line 3, by striking "vehicle"; in line 4, by striking all before "driving" and the bill be passed as amended.

**SB 338** be passed.

**SB 339** be passed.

**SB 340** be passed.

**SB 345** be passed.

**SB 356** be passed.

**SB 362** be passed.

**SB 398** be passed.

**SB 405** be passed.

**SB 406** be amended by the adoption of the committee amendments.

**SB 423** be amended by the adoption of the committee amendments.

**SB 433** be passed.

**SB 434** be be amended by motion of Senator Francisco; on page 3, in line 27, after "hair" by inserting ", sugaring" and the bill be passed as amended.

**SB 462** be passed.

**SB 467** be passed.

**SB 473** be passed.

**SB 493** be passed over and retain a place on the calendar.

**HB 2105** be amended by the adoption of the committee amendments.

**S Sub HB 2247** be passed by adoption of the committee report recommending a substitute bill.

### FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

**SB 333**, AN ACT concerning the state use law; extending the expiration provision for the state use law committee; amending K.S.A. 75-3322c and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 38; Nays 2; Present and Passing 0; Absent or Not Voting 0.

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

Nays: Thompson, Tyson.

The bill passed, as amended.

**SB 359**, AN ACT concerning motor vehicles; relating to distinctive license plates; providing for the Kansas City Chiefs license plate, the sporting Kansas City license plate, the Sedgwick county zoo license plate and the Kansas City royals license plate, the Kansas City royals license plate and the Kansas City current license plate was considered on final action.

On roll call, the vote was: Yeas 36; Nays 2; Present and Passing 2; Absent or Not Voting 0.

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

Nays: Doll, Tyson.

Present and Passing: Francisco, McGinn.

The bill passed, as amended.

**SB 381**, AN ACT concerning coroners; relating to appointment in judicial districts; authorizing the board of county commissioners of any county that is not the most populous county in a multiple-county judicial district to appoint a coroner to serve as the district coroner for the county; amending K.S.A. 22a-226 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

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

The bill passed.

**SB 387**, AN ACT concerning education; relating to school districts; open enrollment; providing for continued enrollment of students who attend a school district of nonresidence; allowing parents to appeal the denial of an open enrollment application; amending K.S.A. 2023 Supp. 72-3123 and repealing the existing section, was

considered on final action.

On roll call, the vote was: Yeas 37; Nays 3; Present and Passing 0; Absent or Not Voting 0.

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

Nays: Francisco, Holland, Reddi.

The bill passed, as amended.

#### EXPLANATION OF VOTE

Many school districts that nonresident transfer policies. It would be good to have an audit of how many schools have a nonresident transfer policy, what do those policies encompass, data on number of nonresidents transfers and where they are coming from and why, how many were denied and why. Without completely understanding what is working and not what is not working. It is difficult to define the problem. While the legislation states a legislative post audit will be conducted in 2027 for an audit of nonresident student transfers, I believe it would be best to have that information first to define the problem and develop legislation accordingly. This is also an issue of local control. Local Board of Education members are elected by their community to make the best decisions for their school district. In most school districts, the BOE members are volunteers and serve on many subcommittees as well, and often they do not get paid. They are very dedicated to their community, parents, and students. The appeal process is a concern. There is no other appeal process that I'm aware of that would take a BOE decision to the Commissioner of Education.—*USHA REDDI*

Senator Francisco requests the record to show she concur with the "Explanation of Vote" offered by Senator Reddi on **SB 387**.

**SB 420**, AN ACT concerning crimes, punishment and criminal procedure; relating to crimes involving violations of personal rights; eliminating the element of concealment from the crime of breach of privacy related to installing or using a device to photograph or record another identifiable person under or through the clothing being worn by that other person or another identifiable person who is nude or in a state of undress; amending K.S.A. 21-6101 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

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

The bill passed.

**SB 430**, AN ACT concerning workers compensation; relating to coverage under the act, notice, benefits, liability limitations, definitions, evidentiary standards, hearings, admission of evidence, procedures, settlements and other matters; providing coverage for members of the Kansas national guard under the workers compensation act; limiting

reduction to awards for functional impairment on the basis of preexisting impairment to preexisting impairment to the same physical structure as the body part injured; limiting reductions to benefits based on retirement benefits; defining registered mail; requiring a judicial determination of dependency for immediate payment of death benefit; increasing the maximum amount of death benefits; extending the time period for payments to dependent children when in schools; providing for a yearly adjustment to the maximum death benefit to commence in 2027; increasing the minimum weekly payment for permanent total disability; adding certain functional impairment requirements to the determination of permanent total disability; increasing the minimum weekly payment amount for temporary total disability; providing that loss of use of a scheduled member shall be the percentage of functional impairment the employee sustained on account of the injury; reducing the percentage of functional impairment required for eligibility for permanent partial general disability compensation; increasing employers' maximum liability for permanent total disability, temporary total disability, permanent or temporary partial disability and permanent partial disability and providing for a yearly adjustment in such maximum liability limits to commence in 2027; applying an employer's credit for voluntary payments of unearned wages to any award; increasing the maximum employer liability for unauthorized medical care; increasing the evidentiary standard for future medical treatment after maximum medical improvement in certain circumstances; limiting proceedings for post-award medical benefits; creating a presumption that no costs or attorney fees be awarded when requests for post-award medical benefits are provided within 30 days; defining money for purposes of the average weekly wage; excluding the first week of employment in the calculation of an employee's average weekly wage under certain circumstances; allowing payment of certain benefits by electronic funds transfer or payment card; increasing employer liability for expenses of claimant for required examinations; establishing procedures for neutral healthcare examinations and for the exchange of medical reports between parties; providing for the admission of medical reports without necessity of additional foundation subject to compliance with certain procedures; extending deadlines for notice to an employer by an employee of injury; eliminating the three-year deadline for a claimant's motion to extend time for proceeding to avoid dismissal for lack of prosecution; prohibiting an award from including future medical treatment unless a specified standard of proof is met; clarifying certain language referencing a claimant; providing a procedure for expedited settlement on written stipulations by means of a form established by the director of workers compensation; allowing the record of hearings by digital recording and transcription by either a court reporter or a notary public; providing that certified reporters fees be taxed as costs if no record is taken; providing for the workers compensation fund to implead a principal as a party in a proceeding; providing for certain other changes to the workers compensation act; amending K.S.A. 44-501, 44-508, 44-510b, 44-510c, 44-510d, 44-510e, 44-510f, 44-510h, 44-510k, 44-511, 44-512, 44-515, 44-516, 44-519, 44-520, 44-523, 44-525, 44-526, 44-531, 44-534a, 44-552 and 44-566a and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher,

Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

#### EXPLANATION OF VOTE

I vote AYE and stand in strong support of **SB 430**. While I believe the proposed permanent total disability indemnity cap of \$400,000 is woefully inadequate, I also believe this bill, when considered in its entirety, is a solid step forward in both recognizing and compensating those Kansas workers who are injured on the job.—Tom HOLLAND

**SB 431**, AN ACT concerning the state capitol; directing the capitol preservation committee to approve plans for a memorial honoring the life of Emil Joseph Kapaun, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

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

The bill passed.

#### REPORTS OF STANDING COMMITTEES

Committee on **Assessment and Taxation** recommends **SB 376** be amended on page 1, in line 7, by striking "2044" and inserting "2029"; in line 23, by striking "2044" and inserting "2029"; and the bill be passed as amended.

Also, **SB 482** be amended on page 1, in line 14, after "(b)" by inserting "Except as otherwise provided in this section,";

On page 2, in line 7, by striking all after "(A)"; by striking all in lines 8 through 30; in line 31, by striking all before the period and inserting "The following heading:

"NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS

[Current year] [County name] County Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.";

(B) the following statement:

"This notice contains estimates of the tax on your property and proposed property tax increases. THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES. Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected. Governing bodies will vote at public hearings at the dates, times and locations listed. Taxpayers may attend and comment at the hearings. Property tax statements will be issued after mill rates are finalized and taxes are calculated.";

(C) the appraised value and assessed value of the taxpayer's property for the current year and the previous year;

(D) the amount of property tax of each taxing subdivision on the taxpayer's

property from the previous year's tax statement in a column titled: "[Previous year] Tax";

(E) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on the revenue neutral rate of each taxing subdivision in a column titled: "[Current year] Tax at Revenue Neutral Rate";

(F) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on either: (i) The revenue neutral rate for a taxing subdivision that does not intend to exceed its revenue neutral rate; or (ii) the proposed tax rate provided by the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "[Current year] Maximum Tax";

(G) the difference between the amount of the current year's maximum tax and the previous year's tax, reflected in dollars and a percentage, for each taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding [Previous year] Tax";

(H) the date, time and location of the public hearing of each taxing subdivision that notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "Date, Time and Location of Public Hearing"; and

(I) for each taxing subdivision public hearing listed pursuant to subparagraph (H), the difference between the current year's maximum tax and the estimated amount of property tax based on the revenue neutral rate of such taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding Tax at Revenue Neutral Rate";

Also on page 2, in line 33, by striking all after "include"; in line 34, by striking all before "and" and inserting "the previous year's tax amount"; in line 35, by striking "such" and inserting "the statutory mill";

On page 3, in line 9, after "hearing" by inserting "and on the same day as the commencement of the public hearing";

On page 5, following line 22, by inserting:

"(i) Notwithstanding any provisions to the contrary, in the event any governing body does not comply with the provisions of subsection (b) because such governing body did not intend to exceed its revenue neutral rate but the final taxable assessed valuation of such taxing subdivision used to calculate the actual tax levy is less than the estimated assessed valuation used to calculate the revenue neutral rate, such governing body shall be permitted to levy a tax rate that generates the same amount of property tax revenue as levied the previous year or less.";

On page 1, in the title, in line 3, after the semicolon by inserting "modifying and prescribing the contents of the revenue neutral rate public hearing notice; permitting a tax levy that generates the same amount of revenue as the previous year when the final assessed valuation decreases compared to the estimated assessed valuation; requiring that the governing body's vote be conducted on the same day as the commencement of the public hearing;"; and the bill be passed as amended.

**SB 484** be amended on page 1, in line 16, by striking "2,000" and inserting "12,000"; and the bill be passed as amended.

**HB 2465** be amended on page 1, following line 7, by inserting:

"Section 1. K.S.A. 2023 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xv) or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the

federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's

employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount ~~deducted by reason of~~ of any interest expense paid or accrued in a previous taxable year but allowed as a deduction pursuant to section 163 of the federal internal revenue code in the current taxable year by reason of the carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code ~~of 1986, as in effect on January 1, 2018. For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.~~

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) ~~(1) For taxable years beginning after December 31, 1976, 2021, the amount of the any federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C(a). For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.~~

(2) For taxable years beginning after December 31, 2019, and ending before January 1, 2022, the amount of the federal employee retention credit disallowance under rules similar to the rules of 26 U.S.C. § 280C(a). The taxpayer shall be required to prove that such taxpayer previously filed Kansas income tax returns and paid Kansas income tax on the disallowed amount. Notwithstanding any other provision of law to the contrary, any claim for refund or amended return relating to this subparagraph shall be allowed to be filed on or before April 15, 2025, and no claim for refund or amended return shall be allowed or filed after April 15, 2025.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual

income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and for all taxable years beginning after December 31, 2007, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including

guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) (1) For all taxable years commencing after December 31, 2020, the amount

of any interest expense paid or accrued in the current taxable year and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(2) For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

(3) For tax year 2021, an amount equal to the sum of any interest expenses paid or accrued in tax years 2018, 2019 and 2020 less the sum of amounts allowed as a deduction pursuant to section 163 of the federal internal revenue code in tax years 2018, 2019 and 2020.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(xxix) For taxable years beginning after December 31, 2017, for an individual taxpayer who carried back federal net operating losses arising in a taxable year beginning after December 31, 2017, and before January 1, 2021, pursuant to section 172(b)(1) of the federal internal revenue code as amended by the coronavirus aid, relief, and economic security act (CARES act), the amount of such federal net operating loss carryback for each applicable year. If the amount of such federal net operating loss carryback exceeds the taxpayer's Kansas adjusted gross income for such taxable year, the amount thereof that exceeds such Kansas adjusted gross income may be carried forward as a subtraction modification in the following taxable year or years until the total amount of such federal net operating loss carryback has been deducted, except that no such unused amount shall be carried forward for deduction as a subtraction modification after the 20<sup>th</sup> taxable year following the taxable year of the net operating loss. Notwithstanding any other provision of law to the contrary, an extension of time shall be allowed for a claim for refund or amended return for tax years 2018, 2019 or 2020 limited to the application of the provisions of this paragraph and such claim for refund or amended return must be filed on or before April 15, 2025.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

Sec. 2. K.S.A. 2023 Supp. 79-32,284 is hereby amended to read as follows: 79-32,284. (a) K.S.A. 2023 Supp. 79-32,284 through 79-32,289, and amendments thereto, shall be known and may be cited as the salt parity act.

(b) The legislature finds and declares that:

(1) The deductibility of state income taxes should be the same for C corporations, S corporations and partnerships; and

(2) the purpose of the tax credit in K.S.A. 2023 Supp. 79-32,288, and amendments thereto, is to avoid double taxation of income on electing pass-through entity owners.

(c) The provisions of this act shall be a part of and supplemental to the Kansas income tax act.";

Also on page 1, in line 8, by striking "2022" and inserting "2023"; in line 10, by striking "2022" and inserting "2023"; in line 12, by striking "5.7% of" and inserting "the highest rate of tax for the applicable income tax year under K.S.A. 79-32,110(a), and amendments thereto, multiplied by"; also in line 12, by striking "resident and"; in line 17, by striking "not" and inserting "calculated as either: (A) The sum of income attributable to the state and income not attributable to the state; or (B) income"; in line 18, after the period by inserting "The electing pass-through entity must use the same method of calculation for all resident electing pass-through entity owners.";

On page 2, in line 18, after "(d)" by inserting "Any modification to federal taxable income pursuant to K.S.A. 79-32,117 or 79-32,138, and amendments thereto, and any expensing deduction allowed pursuant to K.S.A. 79-32,143a, and amendments thereto, that is attributable to the activities of an electing pass-through entity in the taxable year shall be claimed on:

(1) The electing pass-through entity's return; and

(2) each electing pass-through entity owner's individual return, in the same proportion and manner as would have applied without the election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto.

(e)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

Also on page 2, in line 26, by striking "2022" and inserting "2023"; also in line 26, after "Supp." by inserting "79-32,117, 79-32,284 and"; also in line 26, by striking "is" and inserting "are";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, after the semicolon by inserting "relating to Kansas adjusted gross income; providing subtraction modifications for certain federal credit disallowances and the employee retention credit disallowance and to permit the carryforward of certain net operating losses; clarifying the disallowed business interest expense deduction"; also in line 4, by striking "2022" and inserting "2023"; also in line 4, after "Supp." by inserting "79-32,117, 79-32,284 and"; in line 5, by striking "section" and inserting "sections"; and the bill be passed as amended.

Committee on **Commerce** recommends **HB 2545** be amended on page 4, in line 26, after "(B)" by inserting "except as provided in subsection (f)"; in line 36, after "(f)" by inserting "If an occupant has affirmatively agreed to electronic delivery in writing, in either paper or electronic form,"; in line 38, after the first period by inserting "The provisions of subsection (e)(1)(B) shall not apply to an occupant that has not affirmatively agreed to electronic delivery in writing as provided by this subsection.";

On page 1, in the title, in line 4, after "agreements" by inserting "upon consent by an occupant"; and the bill be passed as amended.

Committee on **Judiciary** recommends **SB 491** be amended on page 3, in line 13, after the semicolon by inserting "and"; in line 18, by striking all after "license"; by striking all in lines 19 and 20; in line 21, by striking all before the period; in line 26, after "(A)" by inserting "The emergency medical services board for applicants as defined in K.S.A. 65-6129, and amendments thereto, in connection with such application as described in K.S.A. 65-6129, and amendments thereto;

(B)";

Also on page 3, in line 29, by striking "(B)" and inserting "(C)";

On page 4, in line 1, after "(C)" by inserting "the attorney general for applicants as defined in K.S.A. 75-7b01, and amendments thereto, in connection with such application as described in K.S.A. 75-7b04, and amendments thereto;

(D)";

Also on page 4, in line 4, by striking "(D)" and inserting "(E)";

On page 5, in line 2, by striking "an applicant or licensee" and inserting "applicants or licensees"; in line 3, by striking "65-28,102" and inserting "65-2802"; in line 10, by striking all after "(F)"; by striking all in lines 11 and 12; in line 13, by striking "(G)"; in line 16, by striking "a licensee" and inserting "licensees"; in line 29, by striking "an applicant" and inserting "applicants"; in line 30, by striking "a licensee" and inserting "licensees"; in line 32, after "thereto" by inserting ";

(L) the insurance commissioner for applicants for licensure as an insurance agent as defined in K.S.A. 40-4902, and amendments thereto, in connection with such application as described in K.S.A. 40-4905, and amendments thereto; and

(M) the insurance commissioner for applicants as defined in K.S.A. 40-5501, and amendments thereto, in connection with such application as described in K.S.A. 40-5505, and amendments thereto";

Also on page 5, in line 38, by striking "an applicant" and inserting "applicants";

On page 6, in line 23, by striking "the an applicant" and inserting "applicants"; in line 25, by striking "an applicant" and inserting "applicants"; by striking all in lines 32 through 38;

On page 7, in line 3, by striking "any licensee" and inserting "licensees"; in line 6, by striking "a licensee" and inserting "licensees"; in line 9, by striking "an applicant" and inserting "applicants"; by striking all in lines 26 through 28;

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 9, in line 11, by striking the second "of" and inserting "for"; in line 21, by striking "of" and inserting "for"; in line 23, by striking "of" and inserting "for";

On page 19, in line 3, by striking "the clerk of"; in line 9, by striking "the clerk of"; in line 19, by striking all after "to"; in line 21, by striking "clerk of the"; in line 25, by striking all after "to";

On page 69, in line 22, after "(2)" by inserting "Whenever the commissioner requires fingerprinting, a background check, or both, any associated costs shall be paid by the applicant.

(3)";

On page 72, in line 2, before "The" by inserting "(1)"; following line 5, by inserting:

"(2) Whenever the commissioner requires fingerprinting, a background check, or both, any associated costs shall be paid by the applicant.";

On page 116, in line 22, by striking "licensee" and inserting "fingerprint candidate";

On page 191, in line 26, by striking "any" and inserting "a state and national"; also in line 26, by striking "of the applicant" and inserting "record check";

On page 193, in line 19, by striking "any" and inserting "a state and national"; in line 20, by striking "of the applicant" and inserting "record check";

On page 197, in line 43, after "conducting" by inserting "a state and national"; also in line 43, by striking "records checks" and inserting "record check";

On page 198, in line 1, by striking all after "thereto"; in line 2, by striking all before the period; and the bill be passed as amended.

Also, **SB 500** be amended on page 1, in line 24, by striking "illegal"; in line 25, by striking all before the comma and inserting "any violations provided in subparagraph (C)";

On page 2, in line 1, after "vehicles" by inserting "unless the district or municipal court has determined pursuant to a written order that the individual shall fulfill any requirements set forth by the court prior to the suspension. Failure to abide by the terms of the order shall result in the court notifying the division of vehicles that the individual's license shall be suspended for the failure to comply with a traffic citation"; in line 28, by striking "and"; in line 31, after "care" by inserting ";

(f) in going to or returning from purchasing groceries or fuel for their vehicle; and

(g) in going to or returning from any religious worship service held by a religious organization";

On page 3, following line 12, by inserting:

"(C) Violations of the following sections or violations of substantially similar offenses under a city ordinance shall not provide the basis for a violation of this section: K.S.A. 8-1513, 8-1532, 8-1534, 8-1536, 8-1537, 8-1538, 8-1543, 8-1569, 8-1571, 8-1572, 8-1573, 8-1578, 8-1578a, 8-1583, 8-1585, 8-1586, 8-1588, 8-1589, 8-1590, 8-1591, 8-1592, 8-15,102, 8-15,108, 8-15,113, 8-1744, 21-5607, 21-5810, 21-5815, 21-5816, 21-5817, 21-6203, 41-715, 41-727, 66-1330, 68-2106, 75-4510a and 79-34,112, and amendments thereto.";

On page 4, in line 14, by striking all after "vehicles"; by striking all in lines 15 and 16; in line 17, by striking all before "until"; in line 19, after "to" by inserting "substantially"; in line 20, by striking "within the one year restricted period"; in line 22, after "has" by inserting "substantially"; in line 24, after the first "such" by inserting "substantial"; by striking all in line 36; in line 38, after "care" by inserting ";

(vi) in going to or returning from purchasing groceries or fuel for their vehicle; and

(vii) in going to or returning from any religious worship service held by a religious organization";

On page 5, in line 30, by striking all after "(2)"; by striking all in lines 31 through 35; in line 36, by striking all before the period and inserting "(A) Any person who is financially unable to pay either the full amount of their original traffic fine or fines and court costs or a monthly payment from an approved hardship payment plan, as described in this section, may contact the court of jurisdiction to request a hardship waiver to offset part or all of the balance owed. The waiver shall include options for monthly installment payments and credits, or both, earned by the person doing community service and attending court approved classes, or both. A monthly payment amount shall be calculated based on all fines and fees and all anticipated costs owed within that jurisdiction and shall correspond to the person's ability to pay. The monthly payment plan amount shall be the greater of \$10 or 2% of the person's annual net

income, as of their most recent tax return, divided by 12.

(B) The court may also order that a person who enters into a payment agreement shall receive credit against any remaining traffic fines and court costs owed by performing community service and attending classes, or both, including online courses, aimed at defensive and safe driving techniques or a state-approved traffic school program. The court shall approve any classes and community service before the person will receive credit toward their original traffic fines or court costs. Once approved, the person shall receive a credit toward the balance owed in an amount equal to \$15 for each hour spent by the person doing community service and \$15 for each hour spent attending classes";

Also on page 5, in line 37, by striking all after "(3)"; by striking all in line 38; in line 39, by striking all before the period and inserting "A single page, uniform hardship waiver application form shall be made available to download from the department of revenue website in addition to being provided in each jurisdiction's clerk of court office for persons to sign and submit to the court. If the court denies an economic hardship petition, a written explanation shall be provided to the person stating the reason or reasons for the denial";

On page 6, in line 4, after "(g)" by inserting "Any court orders issued pursuant to this section that either restrict or suspend an individual's driving privileges shall:

(1) Identify what constitutes substantial compliance with the order for the individual to regain full driving privileges and the corresponding timeline for compliance;

(2) specify what constitutes a late or missed payment and the penalties for late or missed payments to be imposed by the court, including any process for restarting payments or notifying the division of vehicles as a result of the failure to substantially comply with the order;

(3) consider waiver, reduction of fees, fines and court costs and allow for payment plans for any fees, fines and court costs; and

(4) consider alternative requirements such as alcohol or drug treatment in lieu of restriction or suspension of driving privileges.

(h) Any conviction for a failure to comply pursuant to this section shall not be considered by the municipal or district court or the division of vehicles if such conviction is greater than five years old in determining suspended or restricted driving privileges. After the expiration of five years from the date of conviction, the division shall notify by mail any individuals whose driving privileges were suspended or restricted and whose driving privileges have not since been restored. The division shall notify the individual that the individual may be eligible for driving privileges as a result of the expiration of the five years from the conviction for the failure to comply.

(i)";

Also on page 6, in line 10, by striking "statute book" and inserting "Kansas register";

On page 1, in the title, in line 1, after the semicolon by inserting "relating to failure to comply with a traffic citation;"; in line 4, after "care" by inserting ", to and from purchasing groceries or fuel and to and from religious worship services; providing for hardship payment plans and waiver of fines"; and the bill be passed as amended.

Committee on **Public Health and Welfare** recommends **SB 352** be amended on page 2, in line 6, by striking all after "(1)"; by striking all in lines 7 through 12; in line 13, by striking "(2)"; in line 16, by striking "(3)" and inserting "(2)"; also in line 16, by striking

the colon; by striking all in lines 17 through 25; in line 26, by striking all before "require"; in line 29, after "(f)" by inserting "For a patient under 18 years of age, a parent or guardian shall be allowed to accompany a minor at all times.

(g)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 3, in line 8, after "(2)" by inserting "(A)"; in line 9, by striking ", involuntary seclusion"; in line 11, after "Restraints" by inserting "and involuntary seclusion"; also in line 11, after "to" by inserting "manage harmful behaviors or"; in line 12, after "patient" by inserting ", staff members"; in line 15, after the semicolon by inserting "and

(B) the use of restraint or seclusion in a treatment facility shall not exceed three hours without medical reevaluation, except that such medical reevaluation shall not be required, unless necessary, between the hours of 12:00 midnight and 8:00 a.m."; and the bill be passed as amended.

Also, **SB 391** be amended on page 2, in line 22, by striking "(a)"; in line 23, by striking "(1)" and inserting "(a)"; in line 28, by striking "(2)" and inserting "(b)"; in line 30, by striking "(3)" and inserting "(c)"; by striking all in line 32; in line 37, by striking "or" and inserting a comma; in line 39, before "knows" by inserting ", licensed social worker, teacher or school administrator";

On page 4, in line 26, by striking "submit a report of" and inserting "designate"; in line 27, by striking all after "nature"; in line 28, by striking all before the period; in line 33, before "and" by inserting "including, but not limited to, providing for the testing for such diseases"; in line 34 by striking "or exposed to";

On page 5, following line 37, by inserting:

"(e) The local health officer shall submit recommendations related to the isolation or quarantine of individuals under this section to the board of county commissioners as a proposed order. At the next regularly scheduled meeting of the board or at a special meeting of the board, the board shall review such proposed order and may take any action related to the proposed order that the board determines is necessary. The proposed order shall become effective if approved by the board or, if the board is unable to meet, if approved by the chairperson of the board or the vice chairperson of the board in the chairperson's absence or disability."; and the bill be passed as amended.

Committee on **Transportation** recommends **SB 476** be amended on page 1, in line 10, before "Upon", by inserting: "The penalties provided in this section shall be in addition to the penalties provided in K.S.A. 8-1558 through 8-1560b, and amendments thereto.

(c)";

Also on page 1, in line 12, by striking "(e)" and inserting "(f)"; in line 15, by striking "(e)" and inserting "(f)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly; and the bill be passed as amended.

The Committee on **Ways and Means** recommends **SB 481** be amended on page 1, in line 14, by striking "-"; in line 28, by striking "-";

On page 2, in line 13, by striking "-"; in line 24, by striking "-"; in line 25, by striking "-";

On page 3, in line 24, by striking all after "degrees"; by striking all in line 25; in line 26, by striking all before "which"; in line 27, by striking "-"; in line 36, by striking "-";

in line 42, by striking all after "(b)"; by striking all in line 43;

On page 4, by striking all in lines 1 through 17; in line 18, by striking "(c)"; in line 22, by striking "-";

On page 5, in line 5, by striking "-"; in line 12, by striking "-"; in line 19, by striking "-"; in line 26, by striking "-"; in line 43, by striking "-";

On page 1, in the title, in line 2, by striking "-"; by striking all in line 3; and the bill be passed as amended.

On motion of Senator Alley, the Senate adjourned until 10:00 a.m., Thursday, February 22, 2024.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks*.

COREY CARNAHAN, *Secretary of the Senate*.

