

SESSION OF 2021

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 49**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 49, as amended, would extend the sunset on the single city port authority tax credit from the end of tax year 2021 to the end of tax year 2024 and would expand the credit to be available to all income taxpayers. Current law limits the credit to corporation income taxpayers.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of a representative of WATCO.

***Senate Committee on Assessment and Taxation***

At the Senate Committee hearing, **proponent** testimony was provided by a representative of WATCO.

Written-only testimony in support of the bill was provided by the Kansas Grain and Feed Association and the Kansas Cooperative Council.

There was no other testimony.

The Senate Committee amended the bill to reduce the extension of the sunset from tax year 2041 to tax year 2024.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

### ***Fiscal Information***

According to the fiscal note prepared by the Division of the Budget on the bill as introduced, the Department of Revenue indicates the provisions of the bill have the potential to reduce corporation and individual income tax receipts, but noted no single city port authority credits have been claimed since 2013 and the Department of Revenue does not have data to estimate the amount of credits that would be claimed if the bill is enacted.

Any fiscal effect associated with the bill is not reflected in *The FY 2022 Governor's Budget Report*.

Taxation; income tax; tax credit