

Journal of the Senate

SIXTY-THIRD DAY

SENATE CHAMBER, TOPEKA, KANSAS
Thursday, April 27, 2023, 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:

Lawgiver, Judge, Executive - 3 Government Branches
Isaiah 33:22, James 1:17

Heavenly Father, we have lawmakers who have looked at their veto powers, the ability or the potential to not accept but to reject a law. And You have created us with the freedom to do that. But Lord, the problem we're facing is wanting to veto Your law.

Keep us mindful of what You had the Prophet Isaiah tell us in 33:22, that You are our Judge, our Lawgiver and our King. And when we acknowledge You as Champion in all three capacities, we can see You as head of our three branches of government. It is then that we can see You as our Savior. That's why it spells disaster to attempt vetoing Your governance.

Lord, help us to see You as our Lawgiver. You've shown us what's right. As Our Executor, You've given us how to regulate, manage and apply. And, as our Judge, You address any of the violations.

Lord, You have not created us with the power to veto or overrule You. No matter how many of us vote against the principles of Your word, according to James 1:17, You don't change and what You say continues to stand. Help us to know that in the structure of Your economy that there is no such thing as majority rule.

By Your Holy Spirit, please show us Your rulership and be our Savior. I offer this prayer in Jesus' Name, Amen!

The Pledge of Allegiance was led by President Masterson.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bill was referred to Committee as indicated:

Ways and Means: **SB 326**.

MESSAGE FROM THE HOUSE

Announcing the House herewith transmits the veto message from the Governor, together with the enrolled copy of **House Bill 2094**, AN ACT concerning public assistance; relating to child care assistance; non-cooperation with child support; requiring the secretary to conduct reviews of cooperation; requiring work registrants

aged 50 through 59 to complete an employment and training program to receive food assistance; amending K.S.A. 2022 Supp. 39-709 and repealing the existing section. was received on April 24, 2023 and read on April 25, 2023.

“Leaders from both parties should be looking for ways to help people afford the basics, not burdening our hardworking Kansans who are just trying to get by.

With inflation causing the prices of goods and services to skyrocket, Kansans need relief, not further barriers.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2094.**”

A motion was made that **HB 2094** be passed notwithstanding the Governor's veto. By vote of 84 Yeas and 40 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

ACTIONS ON VETO MESSAGE

A motion was made by Senator Gossage that **HB 2094** be passed not withstanding the Governor's veto.

HB 2094, AN ACT concerning public assistance; relating to child care assistance; non-cooperation with child support; requiring the secretary to conduct reviews of cooperation; requiring work registrants aged 50 through 59 to complete an employment and training program to receive food assistance; amending K.S.A. 2022 Supp. 39-709 and repealing the existing section.

On roll call, the vote was: Yeas 28; Nays 12; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

A two-thirds constitutional majority having voted in favor of overriding the Governor's veto, the motion prevailed and the bill passed.

EXPLANATION OF VOTE

Forty organizations in my district stand in strong opposition to this legislation. They join with the other 120 churches and pantries across the state that are already providing food assistance for Kansans. If we want all able-bodied citizens over the age of 50-59 to be working they need to be able to afford food. This bill denies the average SNAP benefit of \$2.00 a day. This is mean spirited legislation. I vote "NO."—PAT PETTEY

Senators Faust Goudeau and Haley request the record to show they concur with the "Explanation of Vote" offered by Senator Pettey on **HB 2094**.

I don't think food should be associated as a reward or a punishment for a behavior. As a teacher, I never rewarded a positive behavior with an M and M or withheld food as a consequence. Food is a human right and if you are hungry you should have food to

eat.—USHA REDDI

Senators Faust Goudeau and Haley request the record to show they concur with the "Explanation of Vote" offered by Senator Reddi on **HB 2094**.

Vice President Wilborn assumed the chair.

MESSAGE FROM THE HOUSE

Announcing the House herewith transmits the veto message from the Governor, together with the enrolled copy of **Senate Substitute HB 2138**, AN ACT concerning education; relating to school districts; requiring separate overnight accommodations for students of each biological sex during school district sponsored travel; requiring contracts for exclusive broadcasts of state high school activities association activities to permit certain local broadcasts; providing for administrative review of resolutions to permanently close a school building; amending K.S.A. 72-1431 and repealing the existing section, April 20, 2023 and read on April 24, 2023.

“Companies have made it clear that they are not interested in doing business with states that discriminate against workers and their families. By stripping away rights from Kansans and opening the state up to expensive and unnecessary lawsuits, these bills would hurt our ability to continue breaking economic records and landing new business deals.

I'm focused on the economy. Anyone care to join me?

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **Senate Bill 26**, **Senate Bill 180**, **Senate Bill 228** and **S Sub House Bill 2138**.”

A motion was made that **S Sub HB 2138** be passed notwithstanding the Governor's veto. By vote of 85 Yeas and 39 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

ACTIONS ON VETO MESSAGE

A motion was made by Senator Baumgardner that **S Sub HB 2138** be passed notwithstanding the Governor's veto.

S Sub HB 2138, AN ACT concerning education; relating to school districts; requiring separate overnight accommodations for students of each biological sex during school district sponsored travel; requiring contracts for exclusive broadcasts of state high school activities association activities to permit certain local broadcasts; providing for administrative review of resolutions to permanently close a school building; amending K.S.A. 72-1431 and repealing the existing section.

On roll call, the vote was: Yeas 30; Nays 9; Present and Passing 1; Absent or Not Voting 0.

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

Nays: Corson, Faust-Goudeau, Haley, Holland, Holscher, Pettey, Reddi, Sykes, Ware.
Present and Passing: Francisco.

A two-thirds constitutional majority having voted in favor of overriding the Governor's veto, the motion prevailed and the bill passed.

MESSAGE FROM THE HOUSE

Announcing the House herewith transmits the veto message from the Governor, together with the enrolled copy of **HB 2264**, AN ACT concerning health and healthcare; relating to abortion; requiring certain notifications that a medication abortion may be reversed; excluding certain procedures from the definition of abortion; amending K.S.A. 40-2,190, 65-4a01, 65-6701, 65-6708, 65-6723 and 65-6742 and repealing the existing sections, was received on April 19, 2023 and read on April 24, 2023.

“In August, Kansans made clear that they believe personal healthcare decisions should be made between a woman and her doctor, not politicians in Topeka. This bill would interfere with that relationship and given the uncertain science behind it, could be harmful to Kansans' health.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2264.**”

A motion was made that **HB 2264** be passed notwithstanding the Governor's veto. By vote of 84 Yeas and 40 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

ACTIONS ON VETO MESSAGE

A motion was made by Senator Gossage that **HB 2264** be passed notwithstanding the Governor's veto.

HB 2264, AN ACT concerning health and healthcare; relating to abortion; requiring certain notifications that a medication abortion may be reversed; excluding certain procedures from the definition of abortion; amending K.S.A. 40-2,190, 65-4a01, 65-6701, 65-6708, 65-6723 and 65-6742 and repealing the existing sections,

On roll call, the vote was: Yeas 29; Nays 11; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

A two-thirds constitutional majority having voted in favor of overriding the Governor's veto, the motion prevailed and the bill passed.

MESSAGE FROM THE HOUSE

Announcing the House herewith transmits the veto message from the Governor, together with the enrolled copy of **HB 2325**, AN ACT concerning insurance; relating to the healthcare provider insurance availability act; adding maternity center to the definition of "healthcare provider" contained therein; designating certain healthcare providers as being ineligible to purchase professional liability insurance from the

healthcare stabilization fund; requiring such healthcare providers to maintain continuous professional liability coverage equivalent to that provided by the healthcare stabilization fund as a condition of licensure; amending K.S.A. 40-3401 and 40-3403a and repealing the existing sections, was received April 24, 2023 and read on April 25, 2023.

“In August, Kansans voted against politicians in Topeka placing extreme restrictions on a woman's freedom to make her own personal healthcare decisions.

This bill goes against the will of the voters by depriving women of access to their constitutional right. It is also misleading. The truth is, no taxpayer dollars go to the Health Care Stabilization Fund.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2325.**”

A motion was made that **HB 2325** be passed notwithstanding the Governor's veto. By vote of 85 Yeas and 40 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

ACTIONS ON VETO MESSAGE

A motion was made by Senator Gossage that **HB 2325** be passed not withstanding the Governor's veto.

HB 2325, AN ACT concerning insurance; relating to the healthcare provider insurance availability act; adding maternity center to the definition of "healthcare provider" contained therein; designating certain healthcare providers as being ineligible to purchase professional liability insurance from the healthcare stabilization fund; requiring such healthcare providers to maintain continuous professional liability coverage equivalent to that provided by the healthcare stabilization fund as a condition of licensure; amending K.S.A. 40-3401 and 40-3403a and repealing the existing sections.

Upon the showing of five hands a Call of the Senate was requested.

On roll call, the vote was: Yeas 25; Nays 15; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Erickson, Fagg, Gossage, Kerschen, Kloos, Masterson, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Dietrich, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Longbine, McGinn, Pettey, Pittman, Reddi, Sykes, Ware.

The veto was sustained.

The Call was lifted.

MESSAGE FROM THE HOUSE

Announcing the House herewith transmits the veto message from the Governor, together with the enrolled copy of **HB 2350**, AN ACT concerning crimes, punishment and criminal procedure; relating to crimes against persons; creating the crimes of

human smuggling and aggravated human smuggling; providing criminal penalties therefor, was received on April 24, 2023 and read on April 25, 2023.

“**House Bill 2350** is the product of a rushed process. I agree immigration issues need to be addressed, but this bill will have unintended consequences, from decimating our agriculture workforce to allowing the state to encroach into Kansans' personal lives.

You just have to look at basic examples: If a good Samaritan gives his or her fellow Kansan a ride to work and receives gas money in exchange - or if a paramedic, while on duty, transports someone to the emergency room- they could be subject to level-five felonies. That overcriminalization is unnecessary and shows that lawmakers haven't considered the full impact of this bill.

Kansans deserve considered, comprehensive legislation when it comes to immigration - not bills with sweeping language that would hurt law-abiding Kansas citizens and open the state up to expensive lawsuits.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2350.**”

A motion was made that **HB 2350** be passed notwithstanding the Governor's veto. By vote of 85 Yeas and 39 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

ACTIONS ON VETO MESSAGE

A motion was made by Senator Warren that **HB 2350** be passed not withstanding the Governor's veto.

HB 2350, AN ACT concerning crimes, punishment and criminal procedure; relating to crimes against persons; creating the crimes of human smuggling and aggravated human smuggling; providing criminal penalties therefor,

On roll call, the vote was: Yeas 30; Nays 9; Present and Passing 1; Absent or Not Voting 0.

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

Nays: Corson, Faust-Goudeau, Francisco, Holland, Holscher, Pettey, Reddi, Sykes, Ware.

Present and Passing: Haley.

A two-thirds constitutional majority having voted in favor of overriding the Governor's veto, the motion prevailed and the bill passed.

ORIGINAL MOTION

Senator Alley moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bills: **SB 8; S Sub HB 2010.**

President Masterson assumed the chair.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 8** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, following line 10, by inserting:

"New Section 1. (a) The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: For all taxable years commencing after December 31, 2023, all real property and personal property owned and operated by a business in the state of Kansas that is used by the business predominantly for child care center, health club or restaurant purposes and is located within a city where there is at least one facility owned or operated by a governmental entity that competes against the business or within five miles of a facility owned or operated by a governmental entity that competes against the business and such competing facility owned or operated by a governmental entity is exempt from property or ad valorem taxes levied under any laws of the state of Kansas. For businesses that first begin ownership, operation and use of real and personal property for a qualifying purpose after July 1, 2023, the exemption shall only be granted if such competing activity by the governmental entity begins after the business claiming the exemption began using the real and personal property for a qualifying purpose pursuant to this section.

(b) To be eligible for the tax exemption authorized by this section, the business owning and operating the described property herein shall be in compliance with state law, city ordinances and county resolutions and shall be current in the payment of state and local taxes.

(c) For purposes of this section:

(1) "Competes against the business" means offering the same or substantially the same goods or services to the public and receiving any payment for those goods or services at least $\frac{1}{2}$ the number of days per tax year as the business claiming the tax exemption and such facility owned or operated by a governmental entity is predominantly used as a facility for child care center, health club or restaurant purposes. "Competes against the business" does not include providing such goods or services without receiving payment for those goods or services or providing such goods or services predominantly to its own employees or students.

(2) "Facility owned or operated by a governmental entity" means any facility owned or operated by the state of Kansas or any county, city, township, school district, community college, municipal university, public university or any other taxing district or political subdivision of the state that is supported with tax funds. Any facility owned or operated by a governmental entity that is to be funded as a result of an election where voters of the governmental entity are asked to approve the imposition of a tax or other funding for the facility, its operations or the repayment of bonds related to such facility shall include in the description of the ballot proposition that such governmental facility may compete against businesses and cause private business to become exempt from ad valorem property tax.

(3) "Real property and personal property owned and operated by a business" means any real property and personal property where the owner of the property is a business enterprise that operates the business and collects the payment of a fee entitling the buyer to use the facility or sells goods or services to the buyer and such owner of the property and operator of the business enterprise are the same business entity, a parent or subsidiary of the same business entity or have any direct or indirect common ownership.

New Sec. 2. Adverse influences not sufficiently accounted for in the agricultural use valuation formula for land devoted to agricultural use shall be addressed by the director of property valuation and the county appraiser. Adverse influences include, but are not limited to, canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas. The county appraiser shall address canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas as follows:

- (a) For canopy cover, the county appraiser shall:
 - (1) View the parcel;
 - (2) delineate the area impacted on a map;
 - (3) determine the appropriate reduction from actual inspection and make the appropriate reduction as follows:
 - (A) 0 to 25% cover = no reduction;
 - (B) 25% to 50% cover = 20% reduction;
 - (C) 50% to 75% cover = 30% reduction; and
 - (D) 75% to 100% cover = 50% reduction; and
 - (4) establish an adverse influence file for the parcel;
- (b) for salinity and alkalinity, the county appraiser shall:
 - (1) Request that the taxpayer provide soil analysis from a crop consulting service;
 - (2) delineate the area impacted on a map;
 - (3) reduce the value as indicated by the report;
 - (4) establish an adverse influence file for the parcel; and
 - (5) notify the local United States department of agriculture natural resources conservation service (NRCS) office of the change;
- (c) for water table fluctuation, the county appraiser shall:
 - (1) Delineate the area impacted on a map;
 - (2) contact the local NRCS office and request verification;
 - (3) contact the division of property valuation for assistance;
 - (4) obtain a temporary influence amount from the division of property valuation to use until the NRCS review is complete; and
 - (5) establish an adverse influence file for the parcel; and
- (d) for newly constructed drainage and flood control areas, the county appraiser shall:
 - (1) View the parcel;
 - (2) delineate the area impacted on a map;
 - (3) contact the division of property valuation for assistance;
 - (4) receive an adverse influence amount from the division of property valuation after the division contacts the responsible agency; and
 - (5) establish an adverse influence file for the parcel.

New Sec. 3. (a) This section shall be known and may be cited as the pregnancy

resource act.

(b) As used in this section, "eligible charitable organization" means an organization that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) a nonprofit organization organized under the laws of this state; and

(3) a pregnancy center or residential maternity facility that:

(A) Maintains a dedicated phone number for clients;

(B) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours a week, excluding state holidays;

(C) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and

(D) utilizes trained and licensed medical professionals to perform any available medical procedures.

(c) (1) For taxable years commencing after December 31, 2022, a credit shall be allowed against the income, privilege or premium tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, or the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, in an amount equal to 50% of the total amount contributed during the taxable year by a taxpayer to an eligible charitable organization.

(2) A contribution for which a credit is claimed must be a voluntary contribution and shall not be a payment for services rendered.

(3) If the amount of such tax credit exceeds the taxpayer's tax liability for such tax year, the taxpayer may carry over the amount that exceeds such tax liability for deduction from the taxpayer's liability in the next succeeding tax year or years until the total amount of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the fifth tax year succeeding the tax year in which the contribution was made.

(4) In no event shall the total amount of credits allowed under this section for contributions to a single eligible charitable organization exceed \$5,000,000 per tax year.

(5) The aggregate amount of credits claimed pursuant to this section shall not exceed \$10,000,000 per tax year.

(d) Taxpayers claiming a credit authorized by this section shall provide the name of the eligible charitable organization and the amount of the contribution to the department of revenue on forms provided by the department.

(e) An eligible charitable organization shall provide the department with a written certification pursuant to subsection (f) that it meets all criteria to be considered an eligible charitable organization. The organization shall also notify the department of any changes that may affect eligibility under this section.

(f) The eligible charitable organization's written certification must be signed by an officer of the organization under penalty of perjury. The written certification shall include the following:

(1) Verification of the organization's status under section 501(c)(3) of the federal internal revenue code of 1986;

(2) a statement that the organization does not provide, pay for, refer for or provide coverage of abortions and does not financially support, partner with or affiliate with any other entity that provides, pays for, refers for or provides coverage of abortions, including nonsurgical abortions and abortifacients;

(3) a statement that the organization maintains its principal office or presence in this state and that at least 50% of its clients claim to be residents of this state; and

(4) any other information that the department requires to administer this section.

(g) The department shall review each written certification and determine whether the organization meets all the criteria to be considered an eligible charitable organization and notify the organization of its determination. The department may also periodically request recertification from the organization. The department shall compile and make available to the public a list of eligible charitable organizations.

(h) Tax credits authorized by this section that are earned by a partnership, limited liability company, S corporation or other similar pass-through entity shall be allocated among all partners, members or shareholders, respectively, either in proportion to their ownership interest in such entity or as the partners, members or shareholders mutually agree as provided in an executed agreement.

(i) Prior to claiming any credit on a return, a taxpayer shall apply for credits with the department on forms prescribed by the department. In the application the taxpayer shall certify to the department the dollar amount of the contributions made or to be made during the calendar year. Within 30 days after the receipt of an application, the department shall allocate credits based on the dollar amount of contributions as certified in the application. If the department cannot allocate the full amount of credits certified in the application due to the limit on the aggregate amount of credits that may be awarded under this section in a tax year, the department shall so notify the applicant within 30 days with the amount of credits, if any, that may be allocated to the applicant in the calendar year. Once the department has allocated credits to a taxpayer, if the contribution for which a credit is allocated has not been made as of the date of the allocation, then the contribution must be made not later than 90 days from the date of the allocation. If the contribution is not made within such time period, the allocation shall be cancelled and returned to the department for reallocation.";

On page 5, following line 18, by inserting:

"Sec. 8. K.S.A. 2022 Supp. 79-1460 is hereby amended to read as follows: 79-1460. (a) (1) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property and May 1 for personal property, by mail directed to the taxpayer's last known address, of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased unless the record of the latest physical inspection was reviewed by the county or district appraiser, and documentation exists to support such increase in valuation in compliance with the directives and specifications of the director of property valuation, and such record and documentation is available to the affected taxpayer. The valuation for all real property also shall not be increased solely as the result of normal repair, replacement or maintenance of existing structures, equipment or improvements on the property. ~~For purposes of this section, "normal repair, replacement or maintenance" does not include new construction as defined in this section.~~ For the next two taxable years following the taxable year that the valuation for commercial real property has been reduced due to a final determination made pursuant to the valuation appeals process, the county appraiser

shall review the computer-assisted mass-appraisal of the property and if the valuation in either of those two years exceeds the value of the previous year by more than 5%, excluding new construction, change in use or change in classification, the county appraiser shall either:

~~(1)(A)~~ (A) Adjust the valuation of the property based on the information provided in the previous appeal; or

~~(2)(B)~~ (B) order an independent fee simple appraisal of the property to be performed by a Kansas certified real property appraiser. ~~As used in this section, "new construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property.~~

(2) When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year, and the county appraiser has already certified the appraisal rolls for the current year to the county clerk pursuant to K.S.A. 79-1466, and amendments thereto, the county appraiser may amend the appraisal rolls and certify the changes to the county clerk to implement the provisions of this subsection and reduce the valuation of the real property to the prior year's final determination, except that such changes shall not be made after October 31 of the current year. ~~For the purposes of this section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and, in the case where the real property or improvement thereon is the subject of a lease agreement, such term shall also be deemed to include the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds. Such notice~~

(b) (1) The notice provided under subsection (a) shall specify:

(A) Separately ~~both for the previous and current two tax years and the current tax year,~~ the appraised and assessed values for each property class identified on the parcel. ~~Such notice shall also contain:~~

(B) the uniform parcel identification number prescribed by the director of property valuation. ~~Such notice shall also contain:~~ and

(C) a statement of the taxpayer's right to appeal, the procedure to be followed in making such appeal and the availability without charge of the guide devised pursuant to subsection ~~(b)~~ (e).

(2) Such notice may, and if the board of county commissioners so require, shall provide the parcel identification number, address and the sale date and amount of any or all sales utilized in the determination of appraised value of residential real property.

(c) In any year in which no change in appraised valuation of any real property from its appraised valuation in the next preceding year is determined, an alternative form of notification which has been approved by the director of property valuation may be utilized by a county.

(d) Failure to timely mail or receive such notice shall in no way invalidate the classification or appraised valuation as changed. The secretary of revenue shall adopt rules and regulations necessary to implement the provisions of this section.

~~(b) For all taxable years commencing after December 31, 1999;~~

(e) There shall be provided to each taxpayer, upon request, a guide to the property tax appeals process. The director of the division of property valuation shall devise and publish such guide; and shall provide sufficient copies thereof to all county appraisers.

Such guide shall include, but not be limited to:

(1) A restatement of the law which pertains to the process and practice of property appraisal methodology, including the contents of K.S.A. 79-503a and 79-1460, and amendments thereto;

(2) the procedures of the appeals process, including the order and burden of proof of each party and time frames required by law; and

(3) such other information deemed necessary to educate and enable a taxpayer to properly and competently pursue an appraisal appeal.

(f) As used in this section:

(1) "New construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property.

(2) "Normal repair, replacement or maintenance" does not include new construction.

(3) "Taxpayer" means the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and includes the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds and the real property or improvement thereon is subject of a lease agreement.

Sec. 9. K.S.A. 2022 Supp. 79-1476 is hereby amended to read as follows: 79-1476.

(a) The director of property valuation is hereby directed and empowered to administer and supervise a statewide program of reappraisal of all real property located within the state. Except as otherwise authorized by K.S.A. 19-428, and amendments thereto, each county shall comprise a separate appraisal district under such program, and the county appraiser shall have the duty of reappraising all of the real property in the county pursuant to guidelines and timetables prescribed by the director of property valuation and of updating the same on an annual basis. In the case of multi-county appraisal districts, the district appraiser shall have the duty of reappraising all of the real property in each of the counties comprising the district pursuant to such guidelines and timetables and of updating the same on an annual basis. Commencing in 2000, every parcel of real property shall be actually viewed and inspected by the county or district appraiser once every six years.

~~Compilation of data for the initial preparation or updating of inventories for each parcel of real property and entry thereof into the state computer system as provided for in K.S.A. 79-1477, and amendments thereto, shall be completed not later than January 1, 1989. Whenever the director determines that reappraisal of all real property within a county is complete, notification thereof shall be given to the governor and to the state board of tax appeals.~~

(b) Valuations shall be established for each parcel of real property at its fair market value in money in accordance with the provisions of K.S.A. 79-503a, and amendments thereto.

~~In addition thereto,~~ (c) (1) Valuations shall be established for each parcel of land devoted to agricultural use upon the basis of the agricultural income or productivity attributable to the inherent capabilities of such land in its current usage under a degree of management reflecting median production levels in the manner hereinafter provided. A classification system for all land devoted to agricultural use shall be adopted by the director of property valuation using criteria established by the United States department of agriculture natural resources conservation service.

(A) For all taxable years commencing after December 31, 1989, all land devoted to agricultural use that is subject to the federal conservation reserve program shall be classified as cultivated dry land for the purpose of valuation for property tax purposes pursuant to this section, except that for all taxable years commencing after December 31, 2022, all land devoted to agricultural use that is subject to the federal grassland conservation reserve program (CRP grasslands) shall be classified as grassland for the purpose of valuation for property tax purposes pursuant to this section.

(B) For all taxable years commencing after December 31, 1999, all land devoted to agricultural use that is subject to the federal wetlands reserve program shall be classified as native grassland for the purpose of valuation for property tax purposes pursuant to this section.

(2) Productivity of land devoted to agricultural use shall be determined for all land classes within each county or homogeneous region based on an average of the eight calendar years immediately preceding the calendar year that immediately precedes the year of valuation, at a degree of management reflecting median production levels. The director of property valuation shall determine median production levels based on information available from state and federal crop and livestock reporting services, the natural resources conservation service, and any other sources of data that the director considers appropriate.

(d) The share of net income from land in the various land classes within each county or homogeneous region that is normally received by the landlord shall be used as the basis for determining agricultural income for all land devoted to agricultural use except pasture or rangeland. The net income normally received by the landlord from such land shall be determined by deducting expenses normally incurred by the landlord from the share of the gross income normally received by the landlord. The net rental income normally received by the landlord from pasture or rangeland within each county or homogeneous region shall be used as the basis for determining agricultural income from such land. The net rental income from pasture and rangeland that is normally received by the landlord shall be determined by deducting expenses normally incurred from the gross income normally received by the landlord. Commodity prices, crop yields and pasture and rangeland rental rates and expenses shall be based on an average of the eight calendar years immediately preceding the calendar year that immediately precedes the year of valuation. Net income for every land class within each county or homogeneous region shall be capitalized at a rate determined to be the sum of the contract rate of interest on new federal land bank loans in Kansas on July 1 of each year averaged over a five-year period that includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus a percentage not less than 0.75% nor more than 2.75%, as determined by the director of property valuation, except that the capitalization rate calculated for property tax year 2003, and all such years thereafter, shall not be less than 11% nor more than 12%.

(e) Based on the ~~foregoing~~ procedures provided in this section, the director of property valuation shall make an annual determination of the value of land within each of the various classes of land devoted to agricultural use within each county or homogeneous region and furnish the same to the several county appraisers who shall classify such land according to its current usage and apply the value applicable to such class of land according to the valuation schedules prepared and adopted by the director of property valuation under the provisions of this section.

(f) It is the intent of the legislature that appraisal judgment and appraisal standards be followed and incorporated throughout the process of data collection and analysis and establishment of values pursuant to this section.

~~For the purpose of the foregoing provisions of (g) As used in this section, the phrase:~~

(1) (A) ~~"Land devoted to agricultural use" shall mean~~ means and ~~include~~ includes land, regardless of whether it is located in the unincorporated area of the county or within the corporate limits of a city, that is devoted to the production of plants, animals or horticultural products, including, but not limited to: Forages; grains and feed crops; dairy animals and dairy products; poultry and poultry products; beef cattle, sheep, swine and horses; bees and apiary products; trees and forest products; fruits, nuts and berries; vegetables; and nursery, floral, ornamental and greenhouse products.

(B) ~~"Land devoted to agricultural use" shall include~~ includes land;

(i) ~~Established as a controlled shooting area pursuant to K.S.A. 32-943, and amendments thereto, which shall be deemed to be land devoted to agricultural use-~~ "Land devoted to agricultural use" shall include land;

(ii) ~~that is utilized by zoos that hold a valid class C exhibitor license issued by the United States department of agriculture. "Land devoted to agricultural use" shall include land; and~~

(iii) ~~for all taxable years commencing after December 31, 2020, that is otherwise devoted to the production of plants, animals or horticultural products that is incidentally used for agritourism activity that is utilized as part of a registered agritourism activity at a registered agritourism location by a registered agritourism operator pursuant to K.S.A. 32-1432, and amendments thereto, including, but not limited to, all land and buildings, whether permanent or temporary, that are utilized for such agritourism activity. For purposes of this clause, the selling of any items, products, services or merchandise associated with the registered agritourism activity by a registered agritourism operator that includes, but is not limited to, point of sales from either land or buildings, shall not change the classification of the agricultural land or buildings as a result of such sales. For purposes of this section;~~

(2) "Agritourism activity" means any activity that allows members of the general public, for recreational, entertainment or educational purposes, to view or enjoy rural activities, including, but not limited to, farming activities, ranching activities or historic, cultural or natural attractions. An activity may be an "agritourism activity" whether or not the participant pays to participate in the activity. An activity is not an "agritourism activity" if the participant is paid to participate in the activity.

(h) If a parcel has land devoted to agricultural purposes and land used for suburban residential acreages, rural home sites or farm home sites, the county appraiser shall determine the amount of the parcel used for agricultural purposes and value and assess it accordingly as land devoted to agricultural purposes. The county appraiser shall then determine the amount of the remaining land used for such other purposes and value and assess that land according to its use.

(i) The term "expenses" ~~shall mean~~ means those expenses typically incurred in producing the plants, animals and horticultural products described above, including management fees, production costs, maintenance and depreciation of fences, irrigation wells, irrigation laterals and real estate taxes, ~~but the term shall.~~ "Expenses" does not include those expenses incurred in providing temporary or permanent buildings used in

the production of such plants, animals and horticultural products.

(j) ~~The provisions of this act section~~ shall not be construed to conflict with any other provisions of law relating to the appraisal of tangible property for taxation purposes including the equalization processes of the county and state board of tax appeals.

Sec. 10. K.S.A. 79-1496 is hereby amended to read as follows: 79-1496. Within 60 days after the date the notice of informal meeting results or final determination is mailed to the taxpayer pursuant to K.S.A. 79-1448, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser, who has not filed an appeal with the board of tax appeals pursuant to K.S.A. 74-2433f, 79-1448, 79-1609 or 79-1611, and amendments thereto, may file with the county appraiser a third-party fee simple appraisal performed by a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. For determinations and appeals relating to residential property pursuant to this section, a taxpayer may file with the county appraiser a third-party fee simple appraisal performed by either a Kansas certified residential real property appraiser or a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. Within 15 days after receipt of the appraisal, the county appraiser shall review and consider such appraisal in the determination of valuation or classification of the taxpayer's property and mail a supplemental notice of final determination. If the final determination is not in favor of the taxpayer then the county appraiser shall notify the taxpayer that the county is required to perform its own, or commission a fee simple single property appraisal. The county appraiser shall then have 90 days to furnish that appraisal along with a new supplemental notice of determination and if not in favor of the taxpayer include an explanation of the reasons the county appraiser did not rely upon the taxpayer's fee simple single property appraisal. Whenever a taxpayer submits a fee simple single property appraisal the burden of proof shall be on the county appraiser to dispute the value of that appraisal. Any taxpayer aggrieved by the final determination of the county appraiser may appeal to the state board of tax appeals as provided in K.S.A. 79-1609, and amendments thereto, within 30 days subsequent to the date of mailing of the supplemental notice of final determination.

Sec. 11. K.S.A. 2022 Supp. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, or, with respect to taxes paid in whole or in part in an amount equal to at least $\frac{1}{2}$ of such taxes on or before December 20 by an escrow or tax service agent, no later than January 31 of the next year, to file a written statement with the county treasurer, on forms approved by the state board of tax appeals and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. When the grounds of such protest is an assessment of taxes made pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto, the county treasurer may not distribute the taxes paid under protest until such time as the appeal is final. When the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the county treasurer shall forward a copy of the written

statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule an informal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. At the informal meeting, it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including a summary of the reasons that the valuation of the property has been increased over the preceding year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation of the property. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and shall, within 15 business days thereof, notify the taxpayer in the event the valuation of the taxpayer's property is changed, in writing of the results of the meeting. The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting. In the event the valuation of the taxpayer's property is changed and such change requires a refund of taxes and interest thereon, the county treasurer shall process the refund in the manner provided by subsection (l).

(b) ~~No protest appealing the valuation or assessment of property shall be filed pertaining to any year's valuation or assessment when an appeal of such valuation or assessment was commenced pursuant to K.S.A. 79-1448, and amendments thereto, nor shall~~ The second half payment of taxes shall not be protested when the first half payment of taxes has been protested. Notwithstanding the foregoing, this provision shall not prevent any subsequent owner from protesting taxes levied for the year in which such property was acquired, nor shall it prevent any taxpayer from protesting taxes when the valuation or assessment of such taxpayer's property has been changed pursuant to an order of the director of property valuation.

(c) A protest shall not be necessary to protect the right to a refund of taxes in the event a refund is required because the final resolution of an appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto, occurs after the final date prescribed for the protest of taxes.

(d) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(e) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(f) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such written statement of protest to the state board of tax appeals and the governing body of the taxing district making the levy being protested.

(g) Within 30 days after notification of the results of the informal meeting with the

county appraiser pursuant to subsection (a), the protesting taxpayer may, if aggrieved by the results of the informal meeting with the county appraiser, appeal such results to the state board of tax appeals.

(h) After examination of the copy of the written statement of protest and a copy of the written notification of the results of the informal meeting with the county appraiser in cases where the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the board shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act, unless waived by the interested parties in writing. If the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(i) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination except that no such duty shall accrue to the county or district appraiser with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor. The board shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.

(j) When a determination is made as to the merits of the tax protest, the board shall render and serve its order thereon. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund.

(k) If a protesting taxpayer fails to file a copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(l) (1) In the event the board orders that a refund be made pursuant to this section or the provisions of K.S.A. 79-1609, and amendments thereto, or a court of competent

jurisdiction orders that a refund be made, and no appeal is taken from such order, or in the event a change in valuation which results in a refund pursuant to subsection (a), the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes and, with respect to protests or appeals commenced after the effective date of this act, interest computed at the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two percentage points, per annum from the date of payment of such taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes, except that, with respect to that portion of any such refund attributable to interest the county treasurer shall charge the county general fund. In the event that the state board of tax appeals or a court of competent jurisdiction finds that any time delay in making its decision is unreasonable and is attributable to the taxpayer, it may order that no interest or only a portion thereof be added to such refund of taxes.

(2) No interest shall be allowed pursuant to paragraph (1) in any case where the tax paid under protest was inclusive of delinquent taxes.

(m) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

(n) Whenever a taxpayer appeals to the board of tax appeals pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, or pays taxes under protest related to one property whereby the assessed valuation of such property exceeds 5% of the total county assessed valuation of all property located within such county and the taxpayer receives a refund of such taxes paid under protest or a refund made pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, the county treasurer or the governing body of any taxing subdivision within a county may request the pooled money investment board to make a loan to such county or taxing subdivision as provided in this section. The pooled money investment board is authorized and directed to loan to such county or taxing subdivision sufficient funds to enable the county or taxing subdivision to refund such taxes to the taxpayer. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the funds for such loan. Each loan shall bear interest at a rate equal to the net earnings rate of the pooled money investment portfolio at the time of the making of such loan. The total aggregate amount of loans under this program shall not exceed \$50,000,000 of unencumbered funds pursuant to article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas. Upon certification to the pooled money investment board by the county treasurer or governing body of the amount of each loan

authorized pursuant to this subsection, the pooled money investment board shall transfer each such amount certified by the county treasurer or governing body from the state bank account or accounts prescribed in this subsection to the county treasurer who shall deposit such amount in the county treasury. Any such loan authorized pursuant to this subsection shall be repaid within four years. The county or taxing subdivision shall make not more than four equal annual tax levies at the time fixed for the certification of tax levies to the county clerk following the making of such loan sufficient to pay such loan within the time period required under such loan. All such tax levies shall be in addition to all other levies authorized by law.

(o) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(p) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the state board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

Sec. 12. K.S.A. 2022 Supp. 79-2988 is hereby amended to read as follows: 79-2988. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes. The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) No tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) At least 10 days in advance of the public hearing, the governing body shall publish notice of its proposed intent to exceed the revenue neutral rate by publishing notice: ~~(A)~~ on the website of the governing body, if the governing body maintains a website; and

~~(B)~~ in a weekly or daily newspaper of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

(2) On or before July 20, the governing body shall notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means. The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the

director of accounts and reports. The notice shall include, but not be limited to:

(A) ~~The revenue neutral rate of each taxing subdivision relevant to the taxpayer's property;~~

(B) ~~the proposed property tax revenue needed to fund the proposed budget of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;~~

(C) ~~the proposed tax rate based upon the proposed budget and the current year's total assessed valuation of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;~~

(D) ~~the percentage by which the proposed tax rate exceeds the revenue neutral rate;~~

(E) ~~the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement;~~

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

(G) ~~the estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates;~~

(H) ~~the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate on the taxpayer's property described in subparagraph (G) for any taxing subdivision that has a proposed tax rate that exceeds its revenue neutral rate; and~~

(I) ~~the date, time and location of the public hearing of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate~~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".

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include ~~a statement of the statutory mill levies imposed by the state~~ the previous year's tax amount and the estimate of the tax for the current year on the taxpayer's property based on ~~such the statutory mill~~ levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August 20 and not later than September 20. The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. The public hearing may be conducted in conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

(4) A majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing after the governing body has heard from interested taxpayers and shall be a roll call vote. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section. A copy of the resolution or ordinance to approve exceeding the revenue neutral rate and a certified copy of any roll call vote reporting, at a minimum, the name and vote of each member of the governing body related to exceeding the revenue neutral rate, whether approved or not, shall be included with the adopted budget, budget certificate and other budget forms filed with the county clerk and the director of accounts and reports and shall be published on the website of the department of administration.

(c) (1) Any governing body subject to the provisions of this section that does not comply with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate.

(2) Any taxpayer of the taxing subdivision that is the subject of the complaint or such taxpayer's duly authorized representative may file a complaint with the state board of tax appeals by filing a written complaint, on a form prescribed by the board, that

contains the facts that the complaining party believes show that a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and that a reduction or refund of taxes is appropriate. The complaining party shall provide a copy of such complaint to the governing body of the taxing subdivision making the levy that is the subject of the complaint. Notwithstanding K.S.A. 74-2438a, and amendments thereto, no filing fee shall be charged by the executive director of the state board of tax appeals for a complaint filed pursuant to this paragraph. The governing body of the taxing subdivision making the levy that is the subject of the complaint shall be a party to the proceeding. Notice of any summary proceeding or hearing shall be served upon such governing body, the county clerk, the director of accounts and reports and the complaining party. It shall be the duty of the governing body to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity of such levy. If upon a summary proceeding or hearing, it shall be made to appear to the satisfaction of the board that the governing body of the taxing subdivision did not comply with subsection (b), the state board of tax appeals shall order such governing body to refund to taxpayers the amount of property taxes over collected or reduce the taxes levied, if uncollected. The provisions of this paragraph shall not be construed as prohibiting any other remedies available under the law.

(d) On and after January 1, 2022, in the event that the 20 mills levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of increase in revenue generated from the 20 mills is the only reason the school district would exceed the total property tax revenue from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from only the 20 mills.

(e) (1) Notwithstanding any other provision of law to the contrary, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied.

(2) If a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and certifies to the county clerk an amount of ad valorem tax to be levied that would result in a tax rate in excess of its revenue neutral rate, the county clerk shall reduce the ad valorem tax to be levied to the amount resulting from such taxing subdivision's revenue neutral rate.

(f) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(g) In the event that a county clerk incurred costs of printing and postage that were

not reimbursed pursuant to K.S.A. 2022 Supp. 79-2989, and amendments thereto, such county clerk may seek reimbursement from all taxing subdivisions required to send the notice. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

(h) The department of administration or the director of accounts and reports shall make copies of adopted budgets, budget certificates, other budget documents and revenue neutral rate documents available to the public on the department of administration's website on a permanently accessible web page that may be accessed via a conspicuous link to that web page placed on the front page of the department's website. The department of administration or the director of accounts and reports shall also make the following information for each tax year available on such website:

- (1) A list of taxing subdivisions by county;
- (2) whether each taxing subdivision conducted a hearing to consider exceeding its revenue neutral rate;
- (3) the revenue neutral rate of each taxing subdivision;
- (4) the tax rate resulting from the adopted budget of each taxing subdivision; and
- (5) the percent change between the revenue neutral rate and the tax rate for each taxing subdivision.

Sec. 13. K.S.A. 2022 Supp. 79-2989 is hereby amended to read as follows: 79-2989. (a) ~~For calendar years 2022 and 2023, For calendar years 2023 and 2024,~~ if a county clerk has printing or postage costs pursuant to K.S.A. 2022 Supp. 79-2988, and amendments thereto, the county clerk shall notify and provide documentation of such costs to the secretary of revenue. The secretary of revenue shall certify the amount of moneys attributable to such costs and shall transmit a copy of such certification to the director of accounts and reports. Upon such receipt of such certification, the director of accounts and reports shall transfer an amount of moneys equal to such certified amount from the state general fund to the taxpayer notification costs fund of the department of revenue. The secretary of revenue shall transmit a copy of each such certification to the director of legislative research and the director of the budget.

(b) There is hereby established in the state treasury the taxpayer notification costs fund that shall be administered by the secretary of revenue. All expenditures from the taxpayer notification costs fund shall be for the purpose of paying county printing and postage costs pursuant to K.S.A. 2022 Supp. 79-2988, and amendments thereto. All expenditures from such fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or the secretary's designee.";

On page 8, following line 21, by inserting:

"Sec. 15. K.S.A. 2022 Supp. 79-32,117, as amended by section 5 of 2023 House Bill No. 2197, 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 a 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.

(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. 2022 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2022 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. 2022 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) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit, work opportunity tax credit and similar disallowances under 26 U.S.C. § 280C. For taxable years beginning after December 31, 2019, the provisions of this paragraph shall also apply to the employee retention credit disallowance. The subtraction modification provided by this paragraph for the employee retention credit disallowance shall be limited to 25% of the amount of such disallowance.

(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) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(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. 2022 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 20th 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. 16. K.S.A. 79-32,202a is hereby amended to read as follows: 79-32,202a. (a) (1) Commencing in For tax year years 2014, and all tax years thereafter through 2022, and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to: ~~(1) (A)~~ 25% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section; ~~(2) (B)~~ in addition to subsection (a)(1)(A), 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer was a resident of Kansas prior to such lawful adoption; and ~~(3) (C)~~ in addition to subsections (a)(1)(A) and ~~(a)(2) (B)~~, 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer is a child with special needs, as defined in section 23 of the federal internal revenue code, and the child was a resident of Kansas prior to such lawful adoption, for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(2) For tax year 2023, and all tax years thereafter, and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to: (A) 75% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section; and (B) in addition to subsection (a)(2)(A), 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer is a child with special needs, as defined in section 23 of the federal internal revenue code, and the child was a resident of Kansas prior to such lawful adoption, for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(b) ~~Commencing in For tax year 2014, and all tax years thereafter,~~ there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to \$1,500 for the taxable year in which occurs

the lawful adoption of a child in the custody of the secretary for children and families or a child with special needs, whether or not such individual is reimbursed for all or part of qualified adoption expenses or has received a public or private grant therefor. As used in this subsection, terms and phrases shall have the meanings ascribed thereto by the provisions of section 23 of the federal internal revenue code.

(c) The credit allowed by subsections (a)(1) and (b) for tax years 2014 through 2022 shall not exceed the amount of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced by the sum of any other credits allowable pursuant to law. If the amount of such tax credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof—~~which that~~ exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the tax credits has been deducted from tax liability.

(d) For tax year 2023, and all tax years thereafter, if the amount of the credit allowed by subsections (a)(2) and (b) exceeds the taxpayer's income tax liability for such taxable year, the amount thereof that exceeds such tax liability shall be refunded to the taxpayer.

Sec. 17. K.S.A. 79-32,273 is hereby amended to read as follows: 79-32,273. (a) ~~For tax years 2019 through 2023, The provisions of this section shall be known and may be cited as the disability employment act.~~

(b) A credit shall be allowed against the tax imposed by the Kansas income tax act in an amount equal to 15% of the amount for expenditures of goods and services purchased by the taxpayer from a qualified vendor ~~on and after January 1, 2019, and before January 1, 2024;~~ as certified by the secretary of commerce as provided in subsection ~~(e)~~ (d). The amount of such credit awarded for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year. In no event shall the total amount of cumulative credits allowed under this section exceed:

- (1) \$5,000,000 for tax years 2019 through 2023;
- (2) \$10,000,000 for ~~all tax years that the credit remains in effect~~ tax years 2024 through 2028; and
- (3) \$10,000,000 for each consecutive five tax years thereafter starting with tax year 2029.

~~(b)(c)~~ (c) The tax credit allowed by this section shall be deducted from the taxpayer's income tax liability for the tax year in which the expenditures were made by the taxpayer. If the amount of such tax credit exceeds the taxpayer's income tax liability for such tax year, the taxpayer may carry over the amount that exceeds such tax liability for deduction from the taxpayer's liability in the next succeeding tax year or years until the total amount of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the fourth tax year succeeding the tax year in which the expenditures were incurred.

~~(e)~~(d) The secretary of commerce shall annually certify that expenditures for goods and services purchased by a taxpayer subject to the tax credit provided in this section were made from a qualified vendor, and provide such certification to the secretary of revenue. The secretary of commerce is hereby authorized to promulgate rules and regulations for establishing criteria based on the provisions of K.S.A. 75-3317 et seq., and amendments thereto, for evaluating whether purchases by taxpayers from a qualified vendor should be certified as provided in this section, with the assistance and

approval of the secretary of revenue.

~~(d)~~(e) As used in this section:

(1) ~~"Certified business"~~"Qualified vendor" means:

~~(A) Any business certified by the department of administration that qualifies as a certified business pursuant to K.S.A. 75-3740, and amendments thereto, and is a not-for-profit business that~~ is a sole proprietorship, partnership, association or corporation domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, that:

~~(A)~~(i) Does business primarily in Kansas or substantially all of its production in Kansas;

~~(B)~~(ii) employs at least 30% of its employees in an integrated setting who are individuals with disabilities and reside in Kansas;

~~(C)~~(iii) offers to contribute at least 75% of the premium cost for individual health insurance coverage for each eligible employee. The department of administration shall require a certification of these facts; and

~~(D)~~(iv) does not employ individuals under a certificate issued by the United States secretary of labor under 29 U.S.C. § 214(c);

~~(B)~~ qualifies as a qualified vendor pursuant to K.S.A. 75-3317, and amendments thereto, and also:

(i) Employs at least 30% of its employees in an integrated setting;

(ii) offers to contribute at least 75% of the premium cost for individual health insurance coverage for each eligible employee or offers a qualified company-sponsored insurance plan under the affordable care act or pays the required subsidy to the internal revenue service for employees who purchase insurance through the open market, if a company-sponsored plan is not offered. If any such company is not covered under the affordable care act and does not offer a company-sponsored insurance plan, such company must offer assistance to the employee to cover at least 75% of their health insurance costs through a health savings account or other legal and appropriate methodology; and

(iii) does not employ individuals under a certificate issued by the United States secretary of labor under 29 U.S.C. § 214(c); or

(C) a division within a Kansas not-for-profit organization that:

(i) Does business primarily in Kansas or substantially all of its production in Kansas;

(ii) within such division, employs in an integrated setting at least 30% of its employees who are individuals with disabilities and reside in Kansas;

(iii) within such division, offers to contribute at least 75% of the premium cost for individual health insurance coverage for each eligible employee or offers a qualified company-sponsored insurance plan under the affordable care act or pays the required subsidy to the internal revenue service for employees who purchase insurance through the open market, if a company-sponsored plan is not offered. If any such company is not covered under the affordable care act and does not offer a company-sponsored insurance plan, such company must offer assistance to the employee to cover at least 75% of their health insurance costs through a health savings account or other legal and appropriate methodology; and

(iv) does not employ individuals under a certificate issued by the United States secretary of labor under 29 U.S.C. § 214(c) and the Kansas not-for-profit organization,

including any other division within the Kansas not-for-profit organization, does not employ individuals under such a certificate.

(2) "individuals with disabilities" or "individual with a disability" means any individual who:

(A) Is certified by the Kansas department for aging and disability services or by the Kansas department for children and families, which administers the rehabilitation services program or by a healthcare provider determined by the secretary of revenue, that shall include, but is not limited to, medical doctors, doctors of osteopathy, physician assistants, nurse practitioners, physical therapists, occupational therapists and optometrists who can substantiate an individual as having a physical or mental impairment that constitutes a substantial barrier to employment; and

~~(B) works a minimum number of hours per week for a certified business necessary to qualify for health insurance coverage offered pursuant to subsection (d)(1); and~~

~~(C)~~ (i) is receiving services, has received services or is eligible to receive services under a home and community based services program, as defined by K.S.A. 39-7,100, and amendments thereto;

(ii) is employed by a charitable organization domiciled in the state of Kansas and exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended; or

(iii) is an individual with a disability pursuant to the disability standards established by the social security administration as determined by the Kansas disability determination services under the Kansas department for children and families; ~~and~~

(3) "qualified vendor" means an entity that:

~~(A) Is a "qualified vendor" pursuant to K.S.A. 75-3317, and amendments thereto; or is a "certified business" that is also a nonprofit organization pursuant to K.S.A. 75-3740, and amendments thereto;~~

~~(B) pays minimum wage or above to all their employees in a manner that meets the definition of "competitive employment" pursuant to K.S.A. 44-1136, and amendments thereto;~~

~~(C) meets the definition of employing all of their workers in an "integrated setting" pursuant to K.S.A. 44-1136, and amendments thereto; and~~

~~(D) offers a qualified company-sponsored insurance plan under the affordable care act or pays the required subsidy to the internal revenue service for employees who purchase insurance through the open market, if a company-sponsored plan is not offered. If any such company is not covered under the affordable care act, and does not offer a company-sponsored insurance plan, such company must offer assistance to the employee to cover at least 75% of their health insurance costs through a health savings account or other legal and appropriate methodology.~~

~~(e)(f)~~ The secretary of revenue shall report to the house committee on taxation and the senate committee on assessment and taxation on or before February 1, 2021, 2022, and 2023, concerning the implementation and effectiveness of the credit provided in this section.

Sec. 18. K.S.A. 2022 Supp. 79-32,287 is hereby amended to read as follows: 79-32,287. (a) With respect to any taxable period for which it has made the election under K.S.A. 2022 Supp. 79-32,286, and amendments thereto, an electing pass-through entity shall be subject to a tax in an amount equal to 5.7% of the sum of: (1) Each resident nonresident electing pass-through entity owner's pro rata or distributive share of the

~~electing pass-through entity's income and each nonresident electing pass-through entity owner's distributive share of income attributable allocated and apportioned to the this state, all as; and (2) each resident electing pass-through entity owner's pro rata or distributive share of the electing pass-through entity's income calculated either before allocation and apportionment or after allocation and apportionment to this state. The electing pass-through entity must use the same method of calculation for all resident electing pass-through entity owners. The provisions of paragraphs (1) and (2) shall be determined pursuant to K.S.A. 79-32,130, 79-32,131, 79-32,133 and 79-32,139, and amendments thereto.~~

(b) An electing pass-through entity shall be treated as a corporation under K.S.A. 79-32,101, and amendments thereto, with respect to the tax imposed under this act, except that K.S.A. 79-32,107, and amendments thereto, shall not apply during the first taxable period for which this act is applicable.

(c) ~~Any credit allowed pursuant to article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, except K.S.A. 79-32,111(a), and amendments thereto, that is attributable to the activities of an electing pass-through entity in the taxable year shall be passed through to and claimed by the entity and not passed through to or claimed by the electing pass-through entity owner only for taxable periods when the election is allowed and made by an electing pass-through entity under K.S.A. 2022 Supp. 79-32,286, and amendments thereto. Notwithstanding any provision to the contrary in article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, any excess income tax credit, net operating loss or other modification may be carried forward on the electing pass-through entity's return but may only be utilized in a year in which the electing pass-through entity has made the election allowed in K.S.A. 2022 Supp. 79-32,286, and amendments thereto, except that any limitation specified in the specific section for an income tax credit, the net operating loss or any other modification shall apply to the electing pass-through entity. If in a taxable period subsequent to a period in which an election under K.S.A. 2022 Supp. 79-32,286, and amendments thereto, was made, an election under K.S.A. 2022 Supp. 79-32,286, and amendments thereto, is not allowed or not made by an electing pass-through entity, any excess income tax credits may be transferred to the electing pass-through entity owners. Any excess income tax credits shall be available to each electing pass-through owner in the same proportion and manner as would have applied without the election under K.S.A. 2022 Supp. 79-32,286, and amendments thereto, for the taxable period in which each respective income tax credit was generated. All other rights and obligations pertaining to the excess income tax credits shall be transferred to the electing pass-through entity owners.~~

(d) The provisions of article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, regarding the collection, administration and enforcement of tax shall be applicable to the tax due under this section, and notwithstanding the provisions of K.S.A. 79-32,129 and 79-32,139, and amendments thereto, an electing pass-through entity shall be a taxpayer.

(e) The provisions of this section shall apply to taxable years commencing on or after January 1, 2022.

Sec. 19. On and after January 1, 2024, K.S.A. 2022 Supp. 79-3602c is hereby amended to read as follows: 79-3602c. Except as otherwise provided, as used in the Kansas retailers' sales tax act:

(a) "Agent" means a person appointed by a seller to represent the seller before the member states.

(b) "Agreement" means the multistate agreement entitled the streamlined sales and use tax agreement approved by the streamlined sales tax implementing states at Chicago, Illinois on November 12, 2002.

(c) "Alcoholic beverages" means beverages that are suitable for human consumption and contain 0.05% or more of alcohol by volume.

(d) "Certified automated system (CAS)" means software certified under the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction.

(e) "Certified service provider (CSP)" means an agent certified under the agreement to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

(f) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

(g) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(h) "Delivered electronically" means delivered to the purchaser by means other than tangible storage media.

(i) "Delivery charges" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing. Delivery charges shall not include charges for delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser.

(j) "Direct mail" means printed material delivered or distributed by United States mail or other delivery services to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. Direct mail includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail does not include multiple items of printed material delivered to a single address.

(k) "Director" means the state director of taxation.

(l) "Educational institution" means any nonprofit school, college and university that offers education at a level above the 12th grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the higher learning commission, the state board of education, or that otherwise qualify as an "educational institution," as defined by K.S.A. 74-50,103, and amendments thereto. Such phrase shall include: (1) A group of educational institutions that operates exclusively for an educational purpose; (2) nonprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution; (3) nonprofit trusts, foundations and other entities organized and operated principally to hold and own receipts from intercollegiate sporting events and to disburse such receipts, as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution; and (4) nonprofit

trusts, foundations and other entities organized and operated for the primary purpose of encouraging, fostering and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution.

(m) "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

(n) "Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food and food ingredients" includes bottled water, candy, dietary supplements, food sold through vending machines and soft drinks. "Food and food ingredients" does not include alcoholic beverages or tobacco.

(o) "Gross receipts" means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer, may take credit in the report of gross receipts for: (1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; and (2) an amount equal to the allowance given for the trade-in of property.

(p) "Ingredient or component part" means tangible personal property that is necessary or essential to, and that is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication of, the type or types of property to be included within the definition of "ingredient or component part" as herein set forth:

(1) Containers, labels and shipping cases used in the distribution of property produced, manufactured or compounded for sale that are not to be returned to the producer, manufacturer or compounder for reuse.

(2) Containers, labels, shipping cases, paper bags, drinking straws, paper plates, paper cups, twine and wrapping paper used in the distribution and sale of property taxable under the provisions of this act by wholesalers and retailers and that is not to be returned to such wholesaler or retailer for reuse.

(3) Seeds and seedlings for the production of plants and plant products produced for resale.

(4) Paper and ink used in the publication of newspapers.

(5) Fertilizer used in the production of plants and plant products produced for resale.

(6) Feed for animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber, fur, or the production of offspring for use for any such purpose or purposes.

(q) "Isolated or occasional sale" means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such property or services. Any religious organization that

makes a nonrecurring sale of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include:

(1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property that has been repossessed by any such entity; and

(2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

(r) "Lease or rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

(1) Lease or rental does not include:

(A) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

(B) a transfer or possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price does not exceed the greater of \$100 or 1% of the total required payments; or

(C) providing tangible personal property along with an operator for a fixed or indeterminate period of time. A condition of this exclusion is that the operator is necessary for the equipment to perform as designed. For the purpose of this subsection, an operator must do more than maintain, inspect or set-up the tangible personal property.

(2) Lease or rental does include agreements covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. § 7701(h)(1).

(3) This definition shall be used for sales and use tax purposes regardless if a transaction is characterized as a lease or rental under generally accepted accounting principles, the internal revenue code, the uniform commercial code, K.S.A. 84-1-101 et seq., and amendments thereto, or other provisions of federal, state or local law.

(4) This definition will be applied only prospectively from the effective date of this act and will have no retroactive impact on existing leases or rentals.

(s) "Load and leave" means delivery to the purchaser by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.

(t) "Member state" means a state that has entered in the agreement, pursuant to provisions of article VIII of the agreement.

(u) "Model 1 seller" means a seller that has selected a CSP as its agent to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

(v) "Model 2 seller" means a seller that has selected a CAS to perform part of its sales and use tax functions, but retains responsibility for remitting the tax.

(w) "Model 3 seller" means a seller that has sales in at least five member states, has total annual sales revenue of at least \$500,000,000, has a proprietary system that calculates the amount of tax due each jurisdiction and has entered into a performance

agreement with the member states that establishes a tax performance standard for the seller. As used in this subsection a seller includes an affiliated group of sellers using the same proprietary system.

(x) "Municipal corporation" means any city incorporated under the laws of Kansas.

(y) "Nonprofit blood bank" means any nonprofit place, organization, institution or establishment that is operated wholly or in part for the purpose of obtaining, storing, processing, preparing for transfusing, furnishing, donating or distributing human blood or parts or fractions of single blood units or products derived from single blood units, whether or not any remuneration is paid therefor, or whether such procedures are done for direct therapeutic use or for storage for future use of such products.

(z) "Persons" means any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number; and shall specifically mean any city or other political subdivision of the state of Kansas engaging in a business or providing a service specifically taxable under the provisions of this act.

(aa) "Political subdivision" means any municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state or that certifies a levy to a municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law and the horsethief reservoir benefit district established pursuant to K.S.A. 82a-2201, and amendments thereto.

(bb) "Prescription" means an order, formula or recipe issued in any form of oral, written, electronic or other means of transmission by a duly licensed practitioner authorized by the laws of this state.

(cc) "Prewritten computer software" means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. Where a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software, except that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute prewritten computer software.

(dd) "Property which is consumed" means tangible personal property that is essential or necessary to and that is used in the actual process of and consumed, depleted or dissipated within one year in:

(1) The production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property;

(2) the providing of services;
(3) the irrigation of crops, for sale in the regular course of business; or
(4) the storage or processing of grain by a public grain warehouse or other grain storage facility, and which is not reusable for such purpose. The following is a listing of tangible personal property, included by way of illustration but not of limitation, that qualifies as property that is consumed:

(A) Insecticides, herbicides, germicides, pesticides, fungicides, fumigants, antibiotics, biologicals, pharmaceuticals, vitamins and chemicals for use in commercial or agricultural production, processing or storage of fruit, vegetables, feeds, seeds, grains, animals or animal products whether fed, injected, applied, combined with or otherwise used;

(B) electricity, gas and water; and

(C) petroleum products, lubricants, chemicals, solvents, reagents and catalysts.

(ee) "Purchase price" applies to the measure subject to use tax and has the same meaning as sales price.

(ff) "Purchaser" means a person to whom a sale of personal property is made or to whom a service is furnished.

(gg) "Quasi-municipal corporation" means any county, township, school district, drainage district or any other governmental subdivision in the state of Kansas having authority to receive or hold moneys or funds.

(hh) "Registered under this agreement" means registration by a seller with the member states under the central registration system provided in article IV of the agreement.

(ii) "Retailer" means a seller regularly engaged in the business of selling, leasing or renting tangible personal property at retail or furnishing electrical energy, gas, water, services or entertainment, and selling only to the user or consumer and not for resale.

(jj) "Retail sale" or "sale at retail" means any sale, lease or rental for any purpose other than for resale, sublease or subrent.

(kk) "Sale" or "sales" means the exchange of tangible personal property, as well as the sale thereof for money, and every transaction, conditional or otherwise, for a consideration, constituting a sale, including the sale or furnishing of electrical energy, gas, water, services or entertainment taxable under the terms of this act and including, except as provided in the following provision, the sale of the use of tangible personal property by way of a lease, license to use or the rental thereof regardless of the method by which the title, possession or right to use the tangible personal property is transferred. The term "sale" or "sales" shall not mean the sale of the use of any tangible personal property used as a dwelling by way of a lease or rental thereof for a term of more than 28 consecutive days.

(ll) (1) "Sales or selling price" applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

(A) The seller's cost of the property sold;

(B) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller and any other expense of the seller;

(C) charges by the seller for any services necessary to complete the sale, other than

delivery and installation charges;

(D) delivery charges; and

(E) installation charges.

(2) "Sales or selling price" includes consideration received by the seller from third parties if:

(A) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to a price reduction or discount on the sale;

(B) the seller has an obligation to pass the price reduction or discount through to the purchaser;

(C) the amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(D) one of the following criteria is met:

(i) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon, certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(ii) the purchaser identifies to the seller that the purchaser is a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group; or

(iii) the price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.

(3) "Sales or selling price" shall not include:

(A) Discounts, including cash, term or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

(B) interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser;

(C) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser;

(D) the amount equal to the allowance given for the trade-in of property, if separately stated on the invoice, billing or similar document given to the purchaser; ~~and~~

(E) commencing on July 1, 2018, and ending on June 30, 2024, cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale; and

(F) notwithstanding the provisions of paragraph (2), coupons issued by a manufacturer, supplier or distributor of a product that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor. When the seller accepts such coupons, only the amount paid by the purchaser is included in the sales price.

(mm) "Seller" means a person making sales, leases or rentals of personal property or services.

(nn) "Service" means those services described in and taxed under the provisions of K.S.A. 79-3603, and amendments thereto.

(oo) "Sourcing rules" means the rules set forth in K.S.A. 79-3670 through 79-3673, 12-191 and 12-191a, and amendments thereto, that shall apply to identify and determine

the state and local taxing jurisdiction sales or use taxes to pay, or collect and remit on a particular retail sale.

(pp) "Tangible personal property" means personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. Tangible personal property includes electricity, water, gas, steam and prewritten computer software.

(qq) "Taxpayer" means any person obligated to account to the director for taxes collected under the terms of this act.

(rr) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco or any other item that contains tobacco.

(ss) "Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

(tt) "Over-the-counter drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The over-the-counter drug label includes:

- (1) A drug facts panel; or
- (2) a statement of the active ingredients with a list of those ingredients contained in the compound, substance or preparation. Over-the-counter drugs do not include grooming and hygiene products such as soaps, cleaning solutions, shampoo, toothpaste, antiperspirants and sun tan lotions and screens.

(uu) "Ancillary services" means services that are associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing, directory assistance, vertical service and voice mail services.

(vv) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the telecommunications services used to reach the conference bridge.

(ww) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.

(xx) "Directory assistance" means an ancillary service of providing telephone number information or address information, or both.

(yy) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, that offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

(zz) "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(aaa) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmissions,

conveyance or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the federal communications commission as enhanced or value added. Telecommunications service does not include:

(1) Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information;

(2) installation or maintenance of wiring or equipment on a customer's premises;

(3) tangible personal property;

(4) advertising, including, but not limited to, directory advertising;

(5) billing and collection services provided to third parties;

(6) internet access service;

(7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. § 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. § 20.3;

(8) ancillary services; or

(9) digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ring tones.

(bbb) "800 service" means a telecommunications service that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name 800, 855, 866, 877 and 888 toll-free calling, and any subsequent numbers designated by the federal communications commission.

(ccc) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service. 900 service does not include the charge for collection services provided by the seller of the telecommunications services to the subscriber, or service or product sold by the subscriber to the subscriber's customer. The service is typically marketed under the name 900 service, and any subsequent numbers designated by the federal communications commission.

(ddd) "Value-added non-voice data service" means a service that otherwise meets the definition of telecommunications services in which computer processing applications are used to act on the form, content, code or protocol of the information or data primarily for a purpose other than transmission, conveyance or routing.

(eee) "International" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a U.S. territory or possession.

(fff) "Interstate" means a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession.

(ggg) "Intrastate" means a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession.

(hhh) "Cereal malt beverage" shall have the same meaning as such term is defined

in K.S.A. 41-2701, and amendments thereto, except that for the purposes of the Kansas retailers sales tax act and for no other purpose, such term shall include beer containing not more than 6% alcohol by volume when such beer is sold by a retailer licensed under the Kansas cereal malt beverage act.

(iii) "Nonprofit integrated community care organization" means an entity that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) certified to participate in the medicare program as a hospice under 42 C.F.R. § 418 et seq. and focused on providing care to the aging and indigent population at home and through inpatient care, adult daycare or assisted living facilities and related facilities and services across multiple counties; and

(3) approved by the Kansas department for aging and disability services as an organization providing services under the program of all-inclusive care for the elderly as defined in 42 U.S.C. § 1396u-4 and regulations implementing such section.

(jjj) (1) "Bottled water" means water that is placed in a safety sealed container or package for human consumption. "Bottled water" is calorie free and does not contain sweeteners or other additives, except that it may contain:

(A) Antimicrobial agents;

(B) fluoride;

(C) carbonation;

(D) vitamins, minerals and electrolytes;

(E) oxygen;

(F) preservatives; or

(G) only those flavors, extracts or essences derived from a spice or fruit.

(2) "Bottled water" includes water that is delivered to the buyer in a reusable container that is not sold with the water.

(lll) (1) "Candy" means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces.

(2) "Candy" does not include any preparation containing flour and shall require no refrigeration.

(mmm) "Dietary supplement" means the same as defined in K.S.A. 79-3606(jjj), and amendments thereto.

(nnn) "Food sold through vending machines" means food dispensed from a machine or other mechanical device that accepts payment.

(ooo) (1) "Prepared food" means:

(A) Food sold in a heated state or heated by the seller;

(B) two or more food ingredients mixed or combined by the seller for sale as a single item; or

(C) food sold with eating utensils provided by the seller, including, but not limited to, plates, knives, forks, spoons, glasses, cups, napkins or straws. A plate does not include a container or packaging used to transport the food.

(2) "Prepared food" does not include:

(A) Food that is only cut, repackaged or pasteurized by the seller; or

(B) eggs, fish, meat, poultry or foods containing these raw animal foods that require cooking by the consumer as recommended by the food and drug administration in chapter 3, part 401.11 of the food and drug administration food code so as to prevent

~~food borne~~ foodborne illnesses.

(ppp) (1) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners.

(2) "Soft drinks" does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes or beverages that are greater than 50% vegetable or fruit juice by volume.

Sec. 20. K.S.A. 2022 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, and multi community diversified services, incorporated, located in McPherson, Kansas;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital

or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school, educational institution or a state correctional institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such

certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "drug" means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the

performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) "Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) "prosthetic device" means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or 19-3545, and amendments thereto, which property or services are used in the construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment or aquaculture machinery and equipment" shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. "Farm machinery and equipment" includes precision farming equipment that is portable or is installed or purchased to be installed on farm machinery and equipment. "Precision farming equipment" includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify

in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, Second through Sixth. As used in this paragraph, "severing" means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) "Mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) "sales of used mobile homes or

manufactured homes" means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, "business" and "retail business" mean the same as defined in K.S.A. 74-50,114, and amendments thereto. Project exemption certificates that have been previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, "mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, "durable medical equipment" means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual disability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for people with intellectual disability or mental health center located in Riverton, Cherokee County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) "Integrated production operation" means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv)

waste, pollution and environmental control operations, if any;

(B) "production line" means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) "manufacturing or processing plant or facility" means a single, fixed location owned or controlled by a manufacturing or processing business that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) "manufacturing or processing business" means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity processing operations include, by way of illustration but not of limitation, meat packing, poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) "repair and replacement parts and accessories" means all parts and accessories for exempt machinery and equipment, including, but not limited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other refractory items for exempt kiln equipment used in production operations;

(F) "primary" or "primarily" mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer's integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer's production operation; or, if purchased or delivered from off-site, from the point where the substance enters the site of the plant or facility to that manufacturer's production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in

manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training, employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their

communities and society through the training and providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;

(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity for the exclusive use of being incorporated within a housing project constructed by such organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of

such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate

to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this

subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and

equipment. For purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of

taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not intended for ingestion, in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of

constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which

such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a

certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting

additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre

foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a

cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;

(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn

statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iiii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be

deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery,

equipment or tools used in the constructing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, "bullion" means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(nnnn) all sales of tangible personal property or services purchased by friends of hospice of Jefferson county, an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of providing support to the Jefferson county hospice agency in end-of-life care of Jefferson county families, friends and neighbors, and all sales of entry or participation fees, charges or tickets by friends of hospice of Jefferson county for such organization's fundraising event for such purpose; ~~and~~

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2022 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such

person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, "qualified business facility," "qualified firm" and "qualified supplier" mean the same as defined in K.S.A. 2022 Supp. 74-50,311, and amendments thereto; and

(pppp) (1) (A) all sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and

(B) all services purchased by a provider in the provision of the communications service used in the repair, maintenance or installation in such communications service.

(2) As used in this subsection:

(A) "Communications service" means internet access service, telecommunications service, video service or any combination thereof.

(B) "Equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure" includes, but is not limited to:

(i) Wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, cable modem termination systems and servers;

(ii) other general central office or headend equipment, such as channel cards, frames and cabinets;

(iii) equipment used in successor technologies, including items used to monitor, test, maintain, enable or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances and accessories; and

(iv) other infrastructure that is used in whole or in part to provide communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for or routing communications services.

(C) "Internet access service" means the same as internet access as defined in section 1105 of the internet tax freedom act amendments of 2007, public law 110-108.

(D) "Provider" means a person or entity that sells communications service, including an affiliate or subsidiary.

(E) "Telecommunications service" means the same as defined in K.S.A. 79-3602.

and amendments thereto.

(F) "Video service" means the same as defined in K.S.A. 12-2022, and amendments thereto.

(3) The provisions of this subsection shall expire and have no effect on and after July 1, 2028.

Sec. 21. K.S.A. 2022 Supp. 79-4508a is hereby amended to read as follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the amount of any claim pursuant to this section shall be computed by deducting the claimant's base year ad valorem tax amount for the homestead from the claimant's homestead ad valorem tax amount for the tax year for which the refund is sought.

(b) As used in this section:

(1) "Base year" means the year in which an individual becomes an eligible claimant and who is also eligible for a claim for refund pursuant to this section. For any individual who would otherwise be an eligible claimant prior to 2021, such base year shall be deemed to be 2021 for the purposes of this act.

(2) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (A) A person who is 65 years of age or older; or (B) a disabled veteran. The surviving spouse of a person 65 years of age or older or a disabled veteran who was receiving benefits pursuant to this section at the time of the claimant's death shall be eligible to continue to receive benefits until such time the surviving spouse remarries.

(3) "Household income" means all income as defined in K.S.A. 79-4502(a), and amendments thereto, excluding all payments received under the federal social security act received by persons of a household in a calendar year while members of such household.

(c) A claimant shall only be eligible for a claim for refund under this section if:

(1) The claimant's household income for the year in which the claim is filed is ~~\$50,000~~ \$80,000 or less, except as provided in subsection (f); and

(2) the appraised value of the claimant's homestead for the base year is ~~\$350,000~~ \$500,000 or less.

The provisions of K.S.A. 79-4522, and amendments thereto, shall not apply to a claim pursuant to this section. In the case of all tax years commencing after December 31, 2022, the upper limit household income threshold amount prescribed in this subsection shall be increased by an amount equal to such threshold amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences. In the case of all base years commencing after December 31, 2021, the upper limit appraised value threshold amount prescribed in this subsection shall be increased each year to reflect the average percentage change in statewide residential valuation of existing residential real property for the preceding 10 years.

(d) A taxpayer shall not be eligible for a homestead property tax refund claim pursuant to this section if such taxpayer has received for such property for such tax year either: (1) A homestead property tax refund pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective assistance for effective senior relief (SAFESR) credit pursuant to K.S.A. 79-32,263, and amendments thereto.

(e) The amount of any claim shall be computed to the nearest \$1.

(f) The household income eligibility provision of subsection (c)(1) shall not apply to a claimant who is a disabled veteran.

(g) The household income and appraised value amendments made to this section by this act shall apply retroactively, and the deadline to file claims for tax year 2022 shall be extended to on or before April 15, 2024.

(h) The provisions of this section shall be a part of and supplemental to the homestead property tax refund act.";

Also on page 8, in line 22, by striking "and" and inserting ", 79-1496,"; in line 23, after "32,107" by inserting ", 79-32,202a and 79-32,273 and K.S.A. 2022 Supp. 79-1460, 79-1476, 79-2005, 79-2988, 79-2989, 79-32,117, as amended by section 5 of 2023 House Bill No. 2197, 79-32,287, 79-3606 and 79-4508a"; following line 23, by inserting:

"Sec. 23. On and after January 1, 2024, K.S.A. 2022 Supp. 79-3602c is hereby repealed.";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, after the second semicolon by inserting "extending reimbursement from the taxpayer notification costs fund for printing and postage costs for county clerks for calendar year 2024; modifying and prescribing the contents of the revenue neutral rate public hearing notice; providing two prior years' values on the annual valuation notice; allowing for filing of an appraisal by a certified residential real property appraiser for appeal purposes; discontinuing the prohibition of paying taxes under protest after a valuation notice appeal; accounting for adverse influences in the valuation of agricultural land; including properties used for registered agritourism activities as land devoted to agricultural use for purposes of classification; providing a property tax exemption for certain business property operated in competition with property owned or operated by a governmental entity"; in line 6, after the semicolon by inserting "providing a subtraction modification to permit the carryforward of certain net operating losses for individuals; providing a subtraction modification for the federal work opportunity tax credit and the employee retention credit disallowances; increasing the tax credit amount for adoption expenses and making the credit refundable; increasing the maximum yearly amount of income tax credits available for purchases under the disability employment act from qualified vendors and continuing in existence such credits beyond tax year 2023; defining qualifying vendors and eligible employees; clarifying the determination of taxable income of an electing pass-through entity and providing for the passing through of tax credits to electing pass-through entity owners for purposes of the salt parity act; excluding social security payments from household income and expanding eligibility for seniors and disabled veterans related to increased property tax homestead refund claims; relating to income, privilege and premium tax credits; establishing a tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities; relating to sales taxation; providing for a sales tax exemption for sales of property and services used in the provision of communications services; excluding manufacturers' coupons from the sales or selling price"; in line 7, by striking the first "and" and inserting ", 79-1496,"; also in line 7, after "79-32,107" by inserting ", 79-32,202a and 79-32,273 and K.S.A. 2022 Supp. 79-1460, 79-1476, 79-2005, 79-2988, 79-2989, 79-32,117, as amended by section 5 of 2023 House Bill No. 2197, 79-32,287, 79-3602c, 79-3606 and 79-4508a";

And your committee on conference recommends the adoption of this report.

ADAM SMITH
BRIAN BERGKAMP
TOM SAWYER

Conferees on part of House

CARYN TYSON
VIRGIL PECK
TOM HOLLAND

Conferees on part of Senate

Senator Tyson moved the Senate adopt the Conference Committee Report on **SB 8**.

On roll call, the vote was: Yeas 26; Nays 13; Present and Passing 1; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claey's, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Masterson, O'Shea, Olson, Peck, Petersen, Pittman, Pyle, Ryckman, Shallenburger, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Dietrich, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Longbine, McGinn, Pettey, Reddi, Sykes, Ware.

Present and Passing: Steffen.

The Conference Committee Report was adopted.

EXPLANATION OF VOTE

I passed on **SB 8** because it is a hodgepodge of bills and issues put together haphazardly without a common theme. On one hand it tries to level playing fields while clearly upsetting balance on others. Kansas deserves thoughtful, methodical governance, not "garbage governance" via a chaotic process.—MARK STEFFEN

CONFERENCE COMMITTEE REPORTS

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2010** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed as Senate Substitute for House Bill No. 2010, as follows:

On page 1, following line 20, by inserting:

"New Section 1. (a) (1) In any criminal prosecution, the prosecuting attorney shall disclose its intent to introduce testimony of a jailhouse witness regarding statements made by a suspect or defendant while such witness and suspect or defendant were both incarcerated within the time provided by K.S.A. 22-3212, and amendments thereto. The prosecuting attorney shall provide to the defense:

(A) The criminal history of the jailhouse witness, including any pending or dismissed criminal charges;

(B) the jailhouse witness's cooperation agreement and any benefit that has been provided to or will be provided in the future to the jailhouse witness;

(C) the contents of any statement allegedly given by the suspect or defendant to the jailhouse witness and the contents of any statement given by the jailhouse witness to law enforcement regarding the statements allegedly made by the suspect or defendant, including the time and place such statements were given;

(D) any information regarding the jailhouse witness recanting testimony or statements, including the time and place of the recantation, the nature of the recantation and the names of the people present at the recantation; and

(E) any cooperation agreement and any benefit that the jailhouse witness received in any criminal case in which the testimony of such jailhouse witness was introduced.

(2) The court may permit the prosecuting attorney to comply with the provisions of this section after the time period provided in paragraph (1) if the court finds that the jailhouse witness was not known or the information described in paragraph (1) could not be discovered or obtained by the prosecuting attorney exercising due diligence within such time period.

(3) If the court finds that disclosing the information described in paragraph (1) is likely to cause bodily harm to the jailhouse witness, the court may:

(A) Order that such evidence be viewed only by the defense counsel and not by the defendant or others; and

(B) issue a protective order.

(b) (1) Each prosecuting attorney's office shall maintain a central record containing information regarding:

(A) Any case in which testimony by a jailhouse witness is introduced by a prosecuting attorney regarding statements made by a suspect or defendant and the substance of such testimony; and

(B) any benefit that has been provided to or will be provided in the future to a jailhouse witness in connection with testimony provided by such witness.

(2) Each prosecuting attorney's office shall forward the information described in paragraph (1) to the Kansas bureau of investigation. The bureau shall maintain a statewide database containing the information forwarded pursuant to this section. Such database shall be accessible only to prosecuting attorneys and shall otherwise remain confidential and not subject to the open records act, K.S.A. 45-215 et seq., and amendments thereto. The provision regarding confidentiality shall not be subject to expiration or review pursuant to K.S.A. 45-229, and amendments thereto.

(c) As used in this section:

(1) "Benefit" means any plea bargain, bail consideration, reduction or modification of sentence, or any other leniency, immunity, financial payment, reward or amelioration of current or future conditions of sentence that is requested, provided or will be provided in the future in connection with, or in exchange for, testimony of a jailhouse witness.

(2) "Jailhouse witness" means a person who provides testimony during a criminal prosecution regarding statements made by a suspect or defendant while both the witness and the suspect or defendant were incarcerated, and who has been offered or may in the future receive a benefit in connection with such testimony. "Jailhouse witness" does not mean a person who is a confidential informant, an accomplice or a co-defendant.

(d) This section shall be a part of and supplemental to the Kansas code of criminal procedure.";

On page 24, following line 6, by inserting:

"Sec. 9. K.S.A. 45-229 is hereby amended to read as follows: 45-229. (a) It is the intent of the legislature that exceptions to disclosure under the open records act shall be created or maintained only if:

(1) The public record is of a sensitive or personal nature concerning individuals;

(2) the public record is necessary for the effective and efficient administration of a governmental program; or

(3) the public record affects confidential information.

The maintenance or creation of an exception to disclosure must be compelled as measured by these criteria. Further, the legislature finds that the public has a right to have access to public records unless the criteria in this section for restricting such access to a public record are met and the criteria are considered during legislative review in connection with the particular exception to disclosure to be significant enough to override the strong public policy of open government. To strengthen the policy of open government, the legislature shall consider the criteria in this section before enacting an exception to disclosure.

(b) Subject to the provisions of subsections (g) and (h), any new exception to disclosure or substantial amendment of an existing exception shall expire on July 1 of the fifth year after enactment of the new exception or substantial amendment, unless the legislature acts to continue the exception. A law that enacts a new exception or substantially amends an existing exception shall state that the exception expires at the end of five years and that the exception shall be reviewed by the legislature before the scheduled date.

(c) For purposes of this section, an exception is substantially amended if the amendment expands the scope of the exception to include more records or information. An exception is not substantially amended if the amendment narrows the scope of the exception.

(d) This section is not intended to repeal an exception that has been amended following legislative review before the scheduled repeal of the exception if the exception is not substantially amended as a result of the review.

(e) In the year before the expiration of an exception, the revisor of statutes shall certify to the president of the senate and the speaker of the house of representatives, by July 15, the language and statutory citation of each exception that will expire in the following year that meets the criteria of an exception as defined in this section. Any exception that is not identified and certified to the president of the senate and the speaker of the house of representatives is not subject to legislative review and shall not expire. If the revisor of statutes fails to certify an exception that the revisor subsequently determines should have been certified, the revisor shall include the exception in the following year's certification after that determination.

(f) "Exception" means any provision of law that creates an exception to disclosure or limits disclosure under the open records act pursuant to K.S.A. 45-221, and amendments thereto, or pursuant to any other provision of law.

(g) A provision of law that creates or amends an exception to disclosure under the open records law shall not be subject to review and expiration under this act if such provision:

(1) Is required by federal law;

(2) applies solely to the legislature or to the state court system;

(3) has been reviewed and continued in existence twice by the legislature; ~~or~~

(4) has been reviewed and continued in existence by the legislature during the 2013 legislative session and thereafter; or

(5) is contained in the following statute: section 1(b).

(h) (1) The legislature shall review the exception before its scheduled expiration

and consider as part of the review process the following:

- (A) What specific records are affected by the exception;
- (B) whom does the exception uniquely affect, as opposed to the general public;
- (C) what is the identifiable public purpose or goal of the exception;
- (D) whether the information contained in the records may be obtained readily by alternative means and how it may be obtained;

(2) an exception may be created or maintained only if it serves an identifiable public purpose and may be no broader than is necessary to meet the public purpose it serves. An identifiable public purpose is served if the legislature finds that the purpose is sufficiently compelling to override the strong public policy of open government and cannot be accomplished without the exception and if the exception:

(A) Allows the effective and efficient administration of a governmental program that would be significantly impaired without the exception;

(B) protects information of a sensitive personal nature concerning individuals, the release of such information would be defamatory to such individuals or cause unwarranted damage to the good name or reputation of such individuals or would jeopardize the safety of such individuals. Only information that would identify the individuals may be excepted under this paragraph; or

(C) protects information of a confidential nature concerning entities, including, but not limited to, a formula, pattern, device, combination of devices, or compilation of information that is used to protect or further a business advantage over those who do not know or use it, if the disclosure of such information would injure the affected entity in the marketplace.

(3) Records made before the date of the expiration of an exception shall be subject to disclosure as otherwise provided by law. In deciding whether the records shall be made public, the legislature shall consider whether the damage or loss to persons or entities uniquely affected by the exception of the type specified in paragraph (2)(B) or (2)(C) would occur if the records were made public.

(i) (1) Exceptions contained in the following statutes as continued in existence in section 2 of chapter 126 of the 2005 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-401, 2-1202, 5-512, 9-1137, 9-1712, 9-2217, 10-630, 12-189, 12-1,108, 12-1694, 12-1698, 12-2819, 12-4516, 16-715, 16a-2-304, 17-1312e, 17-2227, 17-5832, 17-7511, 17-76,139, 19-4321, 21-2511, 22-3711, 22-4707, 22-4909, 22a-243, 22a-244, 23-605, 23-9,312, 25-4161, 25-4165, 31-405, 34-251, 38-2212, 39-709b, 39-719e, 39-934, 39-1434, 39-1704, 40-222, 40-2,156, 40-2c20, 40-2c21, 40-2d20, 40-2d21, 40-409, 40-956, 40-1128, 40-2807, 40-3012, 40-3304, 40-3308, 40-3403b, 40-3421, 40-3613, 40-3805, 40-4205, 44-510j, 44-550b, 44-594, 44-635, 44-714, 44-817, 44-1005, 44-1019, 45-221(a)(1) through (43), 46-256, 46-259, 46-2201, 47-839, 47-844, 47-849, 47-1709, 48-1614, 49-406, 49-427, 55-1,102, 58-4114, 59-2135, 59-2802, 59-2979, 59-29b79, 60-3333, 60-3336, 65-102b, 65-118, 65-119, 65-153f, 65-170g, 65-177, 65-1,106, 65-1,113, 65-1,116, 65-1,157a, 65-1,163, 65-1,165, 65-1,168, 65-1,169, 65-1,171, 65-1,172, 65-436, 65-445, 65-507, 65-525, 65-531, 65-657, 65-1135, 65-1467, 65-1627, 65-1831, 65-2422d, 65-2438, 65-2836, 65-2839a, 65-2898a, 65-3015, 65-3447, 65-34,108, 65-34,126, 65-4019, 65-4922, 65-4925, 65-5602, 65-5603, 65-6002, 65-6003, 65-6004, 65-6010, 65-67a05, 65-6803, 65-6804, 66-101c, 66-117, 66-151, 66-1,190, 66-1,203, 66-1220a, 66-2010, 72-2232, 72-3438, 72-6116,

72-6267, 72-9934, 73-1228, 74-2424, 74-2433f, 74-32,419, 74-4905, 74-4909, 74-50,131, 74-5515, 74-7308, 74-7338, 74-8104, 74-8307, 74-8705, 74-8804, 74-9805, 75-104, 75-712, 75-7b15, 75-1267, 75-2943, 75-4332, 75-4362, 75-5133, 75-5266, 75-5665, 75-5666, 75-7310, 76-355, 76-359, 76-493, 76-12b11, 76-12c03, 76-3305, 79-1119, 79-1437f, 79-3234, 79-3395, 79-3420, 79-3499, 79-34,113, 79-3614, 79-3657, 79-4301 and 79-5206.

(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2015 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 17-2036, 40-5301, 45-221(a)(45), (46) and (49), 48-16a10, 58-4616, 60-3351, 72-3415, 74-50,217 and 75-53,105.

(j) (1) Exceptions contained in the following statutes as continued in existence in section 1 of chapter 87 of the 2006 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-501, 9-1303, 12-4516a, 39-970, 65-525, 65-5117, 65-6016, 65-6017 and 74-7508.

(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2015 and that have been reviewed during the 2016 legislative session are hereby continued in existence: 12-5611, 22-4906, 22-4909, 38-2310, 38-2311, 38-2326, 40-955, 44-1132, 45-221(a)(10)(F) and (a)(50), 60-3333, 65-4a05, 65-445(g), 65-6154, 71-218, 75-457, 75-712c, 75-723 and 75-7c06.

(k) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2014 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 1-205, 2-2204, 8-240, 8-247, 8-255c, 8-1324, 8-1325, 12-17,150, 12-2001, 17-12a607, 38-1008, 38-2209, 40-5006, 40-5108, 41-2905, 41-2906, 44-706, 44-1518, 45-221(a)(44), (45), (46), (47) and (48), 50-6a11, 65-1,243, 65-16,104, 65-3239, 74-50,184, 74-8134, 74-99b06, 77-503a and 82a-2210.

(l) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2016 and that have been reviewed during the 2017 legislative session are hereby continued in existence: 12-5711, 21-2511, 22-4909, 38-2313, 45-221(a)(51) and (52), 65-516, 65-1505, 74-2012, 74-5607, 74-8745, 74-8752, 74-8772, 75-7d01, 75-7d05, 75-5133, 75-7427 and 79-3234.

(m) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2012 and that have been reviewed during the 2013 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 12-5811, 40-222, 40-223j, 40-5007a, 40-5009a, 40-5012a, 65-1685, 65-1695, 65-2838a, 66-1251, 66-1805, 72-8268, 75-712 and 75-5366.

(n) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2018 legislative

session are hereby continued in existence: 9-513c(c)(2), 39-709, 45-221(a)(26), (53) and (54), 65-6832, 65-6834, 75-7c06 and 75-7c20.

(o) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2019 legislative session are hereby continued in existence: 21-2511(h)(2), 21-5905(a)(7), 22-2302(b) and (c), 22-2502(d) and (e), 40-222(k)(7), 44-714(e), 45-221(a)(55), 46-1106(g) regarding 46-1106(i), 65-2836(i), 65-2839a(c), 65-2842(d), 65-28a05(n), article 6(d) of 65-6230, 72-6314(a) and 74-7047(b).

(p) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2020 legislative session are hereby continued in existence: 38-2310(c), 40-409(j)(2), 40-6007(a), 45-221(a)(52), 46-1129, 59-29a22(b)(10) and 65-6747.

(q) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2021 legislative session are hereby continued in existence: 22-2302(c)(4)(J) and (c)(6)(B), 22-2502(e)(4)(J) and (e)(6)(B) and 65-6111(d)(4).";

Also on page 24, in line 7, after "12-736" by inserting "and 45-229";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, after the semicolon by inserting "requiring prosecutors to disclose their intent to introduce testimony from a jailhouse witness and to forward related information to the Kansas bureau of investigation; providing for confidentiality of such information;"; in line 13, after "12-736" by inserting "and 45-229";

And your committee on conference recommends the adoption of this report.

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

STEPHEN OWENS

ERIC SMITH

BOOG HIGHBERGER

Conferees on part of House

The motion of Senator Warren to not adopt the conference committee report on **S Sub HB 2010** and appoint new conferees prevailed.

The President appointed Senators Warren, Wilborn and Corson as third conferees on the part of the Senate.

On motion of Senator Alley, the Senate recessed until 2:00 p.m.

The Senate met pursuant to recess with President Masterson in the chair.

INTRODUCTION OF ORIGINAL MOTIONS AND SENATE RESOLUTIONS

Senator Erickson, Francisco, Masterson and Sykes introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1724—

A RESOLUTION congratulating and commending the 2022–2023 University of Kansas women's basketball team on an outstanding season and for winning the program's first Women's National Invitation Tournament (WNIT) Championship.

WHEREAS, On April 1, 2023, the University of Kansas women's basketball team completed an outstanding season by winning the WNIT Championship; and

WHEREAS, The Jayhawks completed a perfect 6–0 run in the WNIT tournament by downing Western Kentucky University (86–72), the University of Missouri (75–47), the University of Nebraska (64–55), the University of Arkansas (78–64) and the University of Washington (61–36) prior to the title win over Columbia University of the Ivy League (66–59); and

WHEREAS, Tieanna Jackson was named the 2023 WNIT Most Valuable Player; and

WHEREAS, Tieanna Jackson was joined on the WNIT All-Tournament team by her fellow Jayhawk Zakiyah Franklin; and

WHEREAS, The Jayhawks were represented on the 2022–2023 All-Big 12 women's basketball team by the senior trio of Tieanna Jackson, Zakiyah Franklin and Holly Kersgeeter. The honors featured Tieanna Jackson and Zakiyah Franklin as All-Big 12 First Team selections, Holly Kersgeeter as an All-Big 12 honorable mention and Tieanna Jackson as a member of the Big 12 All-Defensive Team. Tieanna Jackson was a unanimous selection for both honors; and

WHEREAS, Brandon Schneider completed his eighth season at the helm of the Kansas women's basketball program. Coach Schneider was the 2022 Big 12 Coach of the Year. Earlier in his career, Coach Schneider had a highly successful 12-year stint at Emporia State, where he guided the Lady Hornets to the 2010 NCAA Division II National Championship; and

WHEREAS, Thanks to the Jayhawks' strong performance during the regular season and the hard work of the athletic department, the Jayhawks were selected to play all six of their WNIT games in historic Allen Fieldhouse, including the championship game in front of 11,701 fans, the largest crowd at Allen Fieldhouse for a women's basketball game since 2009: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we congratulate and commend the University of Kansas women's basketball team for an outstanding season and winning the WNIT Championship; and

Be it further resolved: That we recognize head coach Brandon Schneider, associate coach Terry Nooner, assistant coach Morgan Paige, assistant coach Karyla Middlebrook, athletic director Travis Goff, deputy athletic director and senior woman administrator Nicole Corcoran, University of Kansas chancellor Doug Girod and every athlete and member of the team for a successful 2022–2023 season; and

Be it further resolved: That the Secretary of the Senate shall send three enrolled copies of this resolution to University of Kansas Athletic Director Travis Goff and one enrolled copy each to Senators Erickson, Francisco, Masterson and Sykes.

On emergency motion of Senator Erickson **SR 1724** was adopted by voice vote.

MESSAGE FROM THE HOUSE

Announcing a line item veto message from the Governor, together with the enrolled copy of **HB 2184**, AN ACT making and concerning appropriations for the fiscal years ending June 30, 2023, June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; authorizing and directing payment of certain claims against the state; amending K.S.A. 2-223, 12-1775a and 12-5256 and K.S.A. 2022 Supp. 65-180, 74-50,107, 74-8711, 74-99b34, 75-2263, 75-6707, 76-775, 76-7,107, 79-2959, 79-2964, 79-3425i, 79-34,171 and 79-4804 and repealing the existing sections was received on April 20, 2023 and read on April 24, 2024.

“I appreciate the Legislature and the respective budget committees for their work over the first part of session to ensure that many essential services are funded. This budget also includes several measures that reflect a shared goal of continuing our recent success in passing balanced budgets and avoiding structural imbalance. Among the major items in this budget, we agree that it’s important to fully fund the state water plan, invest in our rainy day fund, set aside funds to pay off debt, and continue investing in infrastructure and public safety.

One of the most important parts of the state budget and the most significant portion of the budget is constitutional school funding and full funding for special education. Failing to fully fund our public schools leaves parents and students throughout the state unsure of whether they will be able to count on the Legislature to continue its recent success of avoiding expensive and unnecessary litigation. We have worked together for several years to ensure that we do not end up back in court, and I encourage the Legislature to continue to maintain constitutional school funding so that we can empower educators to continue to rebuild our education system back to one of the best in the country after a decade of inadequate funding.

While this budget includes many items that set aside funding for specific groups of Kansans who need essential health and human services, it fails to expand Medicaid. With now 40 states expanding Medicaid, Kansans will continue to pay for the healthcare of low-income citizens of other states while refusing that same basic coverage to citizens of our state. This refusal will continue to put a burden on our hospitals and other health providers, and as a result, it will continue to hurt main street businesses and rural and economically distressed communities throughout the state.

I do appreciate that for the most part, this budget maintains our commitment to keep the Bank of KDOT closed. As we continue to make progress on this front, we should do everything possible to work with local communities to draw down the maximum level of federal funding available. By doing so, it will ultimately relieve the costs on locals who would otherwise be forced to pay for these improvements entirely through local tax dollars, which are largely funded by property taxes.

In order to successfully complete many of the projects and activities that are funded in this budget, the Legislature should follow up with adequate funding for pay increases for state employees so that we can continue to work on filling vacancies that in some agencies make it difficult to deliver needed services. In addition to providing social services, consider that without being able to hire adequate state employees, vacancies lead to delays and increased costs for businesses and individuals seeking licenses and permits, grants, and improved infrastructure to deliver products and services.

I look forward to working with the Legislature to make sure these issues are considered when they return. Therefore, pursuant to Article 2, Section 14(b) of the Constitution of the State of Kansas, I hereby return **House Bill 2184** with my signature approving the bill, except for the items enumerated below.

Behavioral Sciences Regulatory Board Proviso

Sec. 15(b) has been vetoed in its entirety.

Mental health professionals and social workers provide critical care to communities across the state. We should be focused on strengthening our workforce and preparing them to serve Kansans from all backgrounds. This funding restriction limits the ability for these professionals to be trained in potentially lifesaving practices that address the individualized needs of every Kansan.

Board of Pharmacy Proviso

Sec. 25(b) and Sec. 26(d) have been vetoed in their entirety.

Legislators should address rules and regulations that they disagree with by passing legislation through the regular process. The funding restrictions outlined in Sec. 25(b) and Sec. 26(d) attempt to invalidate rules and regulations that have been promulgated by the State Board of Pharmacy. If the Legislature would like to delay the implementation of these rules and regulations, it can pass legislation through the regular process, allowing the regulated community, patients, and health care providers have an opportunity to weigh in on the necessity of revising these rules and regulations.

Governmental Ethics Commission—Already Accomplished in Senate Bill 208

Sec. 31(c) has been vetoed in its entirety.

I understand and support the action to redirect civil penalties collected by the Governmental Ethics Commission to the State General Fund. The language to accomplish this is found in SB 208 which was passed by the Legislature, and which I signed into law on April 14, 2023.

Attorney General—Master Tobacco Settlement Funds

Sec. 39(e) has been vetoed in its entirety.

Since its inception, funding from the Kansas Endowment for Youth has been intended to support programs and services for children between the ages of birth to five years. K.S.A 38-2101 and K.S.A 38-2102 directs funds intended to support programmatic efforts be transferred into the Children’s Initiative Fund. I continue to be committed to supporting youth suicide prevention efforts and enhancing funding for mental health services. The funding in this line item should be used for compliance with the tobacco master settlement agreement, as it has been since 1999.

State Treasurer—Build Kansas Matching Grant Fund Provisos

The portion of 42(b) that reads as follows has been line-item vetoed:

Build Kansas matching grant fund.....No limit

Provided, That during the fiscal year ending June 30, 2024, no expenditures shall be made from or obligation incurred against the build Kansas matching grant fund without approval from the joint committee on build Kansas subject to the provisions of these provisos: Provided further, That there is hereby established a joint committee on build Kansas within the legislative branch: And provided further, That such joint committee shall be composed of five members of the senate and five members of the house of representatives: And provided further, That all senate members shall be appointed by the president of the senate: And provided further, That all representative members shall be appointed by the speaker of the house of representatives: And provided further, That the two major political parties shall have proportional representation on such committee: And provided further, That the chairperson of such committee shall be a senate member appointed by the president and the vice chairperson shall be representative member appointed by the speaker of the house of representatives: And provided further, That any state agency named in this act that is knowledgeable concerning potential infrastructure projects that may be funded by the infrastructure investment and jobs act, public law 117-58, shall inform and educate local communities of the funding opportunities available in such act: And provided further, That such state agencies shall provide assistance as necessary to interested local communities: And provided further, That such state agencies shall form a steering committee to meet regularly in order to coordinate efforts and develop a process to ensure local communities are informed and connected with the coordinating state agency: And provided further, That the steering committee, following review and approval by the joint committee on build Kansas, shall establish a means test to determine whether the local community is an eligible entity pursuant to the infrastructure investment and jobs act and has demonstrated a need for such grant: And provided further, That a grant funding application, requesting matching funds for the purposes of the infrastructure

investment and jobs act, shall be approved by the coordinating state agency, in consultation with the steering committee, prior to submission to the joint committee on build Kansas: And provided further, That the grant funding application requested by eligible entities from the build Kansas matching grant fund and approved by the coordinating state agency shall be submitted to the joint committee on build Kansas: And provided further, That as soon as practicable, the joint committee on build Kansas shall meet and review each request and, if approved by such committee, shall report such committee's recommendation and approval to the state treasurer, the eligible entity submitting the grant application and the coordinating state agency that is providing assistance to the eligible entity in the local community: And provided further, That such approval shall be taken by a majority of all members of the joint committee on build Kansas: Provided however, That other than operating expenditures, no expenditures shall be made from the build Kansas matching grant fund without written documentation to the state treasurer that such grant funding application has been approved by the federal government pursuant to the infrastructure investment and jobs act: And provided further, That, upon approval by the joint committee on build Kansas and notification of federal approval, the above agency shall expend matching grant funds to the eligible entity that has been awarded such grant subject to the provisions of the grant: And provided, however, That within 10 calendar days from such approval by the joint committee on build Kansas the state finance council may approve a resolution rejecting such approval and stop the expenditure of such matching grant funds to the eligible entity: And provided further, That the state finance council is hereby authorized to stop such expenditures: And provided further, That the state finance council action on this matter is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711(c), and amendments thereto, except that such approval also may be given while the legislature is in session: And provided further, That such matching grant funds shall be used by eligible entities to support projects funded by the infrastructure investment and jobs act: And provided further, That such projects shall include, but not be limited to, water, transportation, energy, cyber security and broadband infrastructure: And provided however, That if during fiscal year 2024, the joint committee on build Kansas determines that the unencumbered balance in the build Kansas matching grant fund is insufficient to pay an amount that is necessary to finance grant applications approved by such committee pursuant to this proviso, such committee may request approval from the state finance council to transfer an amount equal to the insufficient amount from the state general fund to the build Kansas matching grant fund: And provided however, That no such transfer shall be made from the state general fund to the build Kansas matching grant fund without approval from the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75- 3711(c), and amendments thereto, except that such approval also may be given while the legislature is in session: And provided further, That the state finance council is hereby authorized to approve such transfers: And provided further, That if approved, the director of accounts and reports shall make such transfer: And provided however, That the total of all amounts transferred from the state general fund to the build Kansas matching grant fund pursuant to this proviso shall not exceed \$215,000,000: And provided further, That approved grant applications shall be distributed geographically based on the department of commerce's Kansas economic development districts and for the purposes of this proviso, the Mo-Kan district shall be combined with those counties that are not associated with any Kansas economic development district: And provided further, That the joint committee on build Kansas may meet and approve any such request while the legislature is in session and in person or through the use of telephone or any other medium for interactive communication.

Sec. 42(d), Sec. 43(b) and (c), Sec. 44(b) and (c), Sec. 45(b) and (c), and Sec. 46(b) and (c) have been line-item vetoed in their entirety.

In the budget that I proposed in January, I included funding to support local communities competing for federal Bipartisan Infrastructure Law (BIL) grant awards, and I continue to support that funding for this purpose. However, the proviso language in these sections sets up a process in which many communities will not be able to compete for one-time federal infrastructure grants. The goal of this funding was to provide matching grants for federal projects for which

communities may or may not be approved. The project award itself is not something that I nor the Legislature have any control over, yet this language appears to indicate that communities would have to seek legislative approval and potentially the approval of two other agencies before applying for the federal funding. As a result, the process for seeking this funding will be so delayed and bureaucratic that few communities will succeed. This is especially true for those smaller and rural communities who in many cases do not have any technical staff or lobbyists in Topeka to help them navigate the process as outlined in this bill.

I encourage the Legislature to work with me and those who have participated in the existing Infrastructure Hub during Omnibus to develop a process that will facilitate the most return on investment for the local communities that this program was designed to assist.

Making the Office of the Kansas State Treasurer a Pregnancy Crisis Center Pass-Through Entity

The portion of Sec. 42(a) that reads as follows has been line-item vetoed:

Alternatives to abortion program.....\$2,000,000

Provided, That expenditures shall be made from the alternatives to abortion program account to establish a statewide program to enhance and increase resources that promote childbirth instead of abortion to women facing unplanned pregnancies and to offer a full range of services, including pregnancy support centers, adoption assistance and maternity homes: Provided further, That the program shall include only the following services: Counseling and mentoring; care coordination for prenatal services, including connecting clients to health programs; providing educational materials and information about pregnancy and parenting; referrals to county and social service programs, including child care, transportation, housing and state and federal benefit programs; classes on life skills, budgeting, parenting, stress management, job training, job placement and obtaining a GED certificate; providing material items including, but not limited to, car seats, cribs, maternity clothes, infant diapers and formula; and support groups in maternity homes: And provided further, That program services shall be made available to any Kansas resident who is a pregnant woman, the biological father of an unborn child, the biological or adoptive parent or legal guardian of a child 24 months of age or younger, a program participant who has experienced the loss of a child or a parent or legal guardian of a pregnant child who is a program participant: And provided further, That the provision and delivery of services under the program shall be dependent on participant needs as assessed by the nonprofit organization providing the services and not otherwise prioritized by any state agency: And provided further, That program services shall be available to participants only during pregnancy and continuing for up to 24 months after birth of the child: And provided further, That the state treasurer shall contract with one nonprofit organization to provide services under the alternatives to abortion program, and such nonprofit organization shall subcontract with existing pregnancy centers, adoption agencies, maternity homes and social service organizations to provide program services to promote childbirth instead of abortion: And provided further, That such contract shall be for a term not longer than one year: And provided further, That the selected contractor and any subcontractors may provide services in addition to the enumerated program services, but such services shall not be funded through the alternatives to abortion program: And provided further, That the state treasurer shall include as a condition of the contract with the nonprofit organization selected to provide program services: (1) The assessment of an administrative fine for failure to satisfy program requirements, including required reporting, or for the intentional or reckless misuse of any funds awarded by the terms of such contract, and such fine shall be in the amount of 10% of the funds awarded by the terms of such contract and shall be deposited into the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the state general fund; and (2) that such nonprofit organization shall submit a report to the legislature and the state treasurer on or before June 30, 2024, on the administration of the program during fiscal year 2024, including: The number of clients; the number of clients who participated in case management services the number of case management hours provided to clients; the number of clients engaged in educational services or job training and placement activities; the number of newborns who were born to program participants; the number of such newborns placed for adoption; the number of fathers who

participated in program services; the number of client satisfaction surveys completed; and any other information that shows the success of the contractor's administration of the program: And provided further, That the state treasurer shall establish the alternatives to abortion public awareness program to be administered by the same nonprofit organization contracted with to provide alternatives to abortion program services: And provided further, That the purpose of the public awareness program is to help pregnant women who are at risk of having abortions to be made aware of the alternatives to abortion program services: And provided further, That the public awareness program shall include the development and promotion of a website that provides a geographically indexed list of available alternatives to abortion program services and nonprofit subcontractors that provide services: And provided further, That the public awareness program may include, but shall not be limited to, the use of television, radio, outdoor advertising, newspapers, magazines, other print media and the internet to provide information about alternatives to abortion program services and subcontractors: And provided further, That, to the greatest extent possible, the secretary for children and families shall supplement and match moneys appropriated for the alternatives to abortion program with federal and other public and private moneys, and such moneys shall be prioritized to be used preferentially for the program and the public awareness program and be transferred from the special revenue fund or funds of the Kansas department for children and families as identified by the secretary for children and families to the alternatives to abortion program account to be expended for such programs: Provided, however, That the alternatives to abortion program and the alternatives to abortion public awareness program and any moneys appropriated or expended therefor shall not be used to perform, induce, assist in the performing or inducing of or refer for abortions, and moneys appropriated or expended for such programs shall not be granted to organizations or affiliates of organizations that perform, induce, assist in the performing or inducing of or refer for abortions.

I do not think that overseeing a state pregnancy crisis center and maternity home program is what the creators of the Office of the State Treasurer intended when that office was established, nor do I think that any State Treasurer in Kansas history would have thought this to be a part of the role of the State Treasurer. This proviso creates a sole source contract for an unknown entity to provide taxpayer funding for largely unregulated pregnancy resource centers. This is not an evidence-based approach or even an effective method for preventing unplanned pregnancies.

Kansas Department of Revenue—Business Closure Rebates

Sec. 72(b) has been vetoed in its entirety, and the portion of Sec. 73(b) that reads as follows has been line-item vetoed:

American rescue plan - state relief (565-00-3756-3536).....\$0

I am vetoing the provisions of the legislation that impose a \$0 expenditure limitation on the use of federal funds intended for the COVID business closure rebates. While I understand the desire to ensure that these funds are used effectively and efficiently, this limitation does not accomplish the intended goal of transferring these federal funds out of the COVID business closure rebates, and the \$0 expenditure limitation effectively prevents the use of these funds for the license plate replacement fund, which was an objective of the legislation.

Kansas Department of Aging and Disability Services—Federal Funding Proviso

The portion of Sec. 89(b) that reads as follows has been line-item vetoed:

Provided, That expenditures shall be made by the above agency for fiscal year 2024 from the American rescue plan state relief fund to expand the PACE program to additional Kansas counties in an amount not to exceed \$2,500,000.

The PACE program is a vital program for seniors in Kansas and I support expanding access to the program. However, I do not believe one-time federal funding should be used for a project that will create ongoing costs. This project should be covered through existing state resources. I will work with advocates to ensure any expansion of the PACE program is financially sustainable long-term.

Kansas Department for Children and Families—Sole Source Contract

Sec. 90(b) has been line-item vetoed in its entirety, and the portion of Sec. 91(a) that reads as follows has been line-item vetoed:

Foster care licensing and placement software.....\$2,500,000

Provided, That during the fiscal year ending June 30, 2024, the above agency shall make expenditures from the above account for the sole purpose of continuing the agency’s request for proposal process for a subscription to a software-as-a-service product to automate the licensing of foster families and the placement of foster children in approved homes and to commence and fund such subscription on or before December 31, 2023.

Having a transparent, competitive bidding process is key to ensuring our state remain a good steward of public dollars. This appropriation fails to do that and creates a sole source contract.

Kansas Board of Regents—Transportation Research Fund

The portion of Sec. 115(b) that reads as follows has been line-item vetoed:

Provided, That expenditures shall be made by the above agency from the transportation research fund to make distributions to Kansas state university, the university of Kansas and Wichita state university for transportation research projects at such institutions.

Sec. 115(i) has been line-item vetoed in its entirety.

The Legislature should fund these research efforts through a different manner, rather than by returning to the practice of diverting state highway funding. My administration is willing to work with those who would like to ensure that innovative transportation research is supported in our higher education institutions, but not by reopening the Bank of KDOT.

Kansas Board of Regents—Comprehensive Grant

The portion of Sec. 115(a) that reads as follows has been line-item vetoed:

Provided, however, That all expenditures from such account shall be made to provide that all moneys shall be distributed in the same proportionate amount as such moneys were distributed in fiscal year 2022.

The portion of Sec. 116(a) that reads as follows has been line-item vetoed:

Provided, however, That all expenditures from such account shall be made to provide that all moneys shall be distributed in the same proportionate amount as such moneys were distributed in fiscal year 2022.

Increasing college affordability and limiting costs to students and families has been a high priority for my administration. To create the most skilled workforce, we need to support students who attend our higher education institutions through enhanced need-based financial aid. The appropriations in Sections 115 and 116 would cut funding for students who have already been awarded scholarships under the Comprehensive Grant program. This will take away scholarships already promised to students who have demonstrated a financial need and instead provide 50% of the allocated funds to only 6% of Kansas students.

Kansas Board of Regents—Diversity, Equity, and Inclusion Proviso

Sec. 115(h) has been vetoed in its entirety.

The hallmark of our higher education system is its commitment to facilitating open dialogue that allows students to learn, grow, and challenge their thinking. Supporting students from all backgrounds, regardless of socio-economic status or geographic location, is vital to creating a well-trained workforce and growing the Kansas economy. The funding restriction in Section 115(h) limits our universities’ efforts to find a skilled workforce that prepares our students for an ever-changing economy, and it limits their ability to support students from all backgrounds throughout their higher education experience. This restriction also threatens our universities’ ability to secure federal funding and competitive grants that fund innovative research, grow our workforce, and bring economic prosperity to Kansas.

Kansas Department of Corrections—Pathways to Purpose Pilot Program

The portion of Sec. 118(a) that reads as follows have been line-item vetoed:

Pathways to purpose pilot program.....\$1,400,000

Provided, That expenditures shall be made by the above agency from the pathways to purpose pilot program account during fiscal year 2024 to implement a pilot program on or before October 1, 2023, to gauge the effectiveness of prescription digital therapeutics authorized by the federal food and drug administration for the treatment of substance use disorder and opioid use disorder on incarcerated adult offenders in the custody of the secretary of corrections: Provided further, That for the purposes of such program, the above agency shall determine the following: (1) Number of

sites at which the pilot program will be conducted including regions that are geographically diverse; (2) eligibility requirements for pilot program participants; and (3) specific types of prescription digital therapeutics that will be prescribed and evaluated under the pilot program as authorized by the federal food and drug administration for the treatment of substance use disorder and opioid use disorder. And provided further, That as used in this subsection, "prescription digital therapeutics authorized by the federal food and drug administration" or "prescription digital therapeutics" means a product, device, internet application or other technology that is intended to prevent, manage or treat a medical disease, condition or disorder, is approved, cleared or classified by the food and drug administration under 21 U.S.C. 360(k), 21 U.S.C. 360c(f) or 21 U.S.C. 360e for such intended use, utilizes both cognitive behavior therapy and contingency management to treat substance use disorder and opioid use disorder, and requires a prescription under 21 C.F.R. § 801.109

I have worked with the Legislature to support substance use treatment programs in our correctional facilities and have done so through funding that has been approved in a bipartisan, transparent process. An open, competitive bidding process is key to ensuring that our state contracts provide the most value to Kansas taxpayers. This appropriation fails to do that by creating strict requirements that would likely favor a single vendor.

Kansas Department of Wildlife and Parks—Lifetime Hunting and Fishing License

Sec. 138(f) has been line-item vetoed in its entirety.

Last year, I signed bipartisan House Bill 2456, which created a lifetime hunting and fishing license for youth between the ages of birth to 7 years. This legislation included pro-rated fees based on estimates for how much the agency would need to offset the corresponding loss of license revenue over the course of the child's life. If the Legislature would like to pass this type of funding allowance, it should work with the Department of Wildlife and Parks to ensure that a measure that seeks to increase healthy outdoor activities—like hunting and fishing—does not at the same time undermine the long-term financial viability of the agency responsible for encouraging and facilitating outdoor activities.

Federal Grant Funding Database

Sec. 143 has been line-item vetoed in its entirety.

Regarding discretionary grant awards, much of this information is already available. This also could have a detrimental effect on encouraging new and smaller communities from applying and lead to cybersecurity risks. Initial applicants often have missing or insufficient information, yet they may be approved in future years after working with staff to improve their proposal. If applicants know that their unsuccessful attempts will be shared, it will discourage many from applying. This language is also ambiguous and could risk requiring the creation of a massive bureaucracy to track all state and federal funds that are awarded prior to a final award. I would encourage the Legislature to work with my administration to determine if there is additional information needed and how to provide that in a way that would not grow government unnecessarily.”

Motions were made that, notwithstanding the Governor's objections, the following line items vetoed in **HB 2184** be reconsidered:

Section 15(b) By a vote of 82 Yeas and 42 Nays, the motion having *failed to receive* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did not pass*..

Section 39(e) By a vote of 85 Yeas and 39 Nays, the motion having *received* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did pass*..

Portion of Section 42(a) By a vote of 86 Yeas and 38 Nays, the motion having *received* the necessary two-thirds constitutional majority vote of the elected members of

the House of Representatives, and the line item *did* pass.

Portion of Section 115(a) and portion of Section 116(a) By a vote of 76 Yeas and 48 Nays, the motion having *failed to receive* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did not* pass.

Section 115(h) By a vote of 79 Yeas and 45 Nays, the motion having *failed to receive* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did not* pass..

Section 138(f) By a vote of 84 Yeas and 40 Nays, the motion having *received* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did* pass..

Section 143 By a vote of 84 Yeas and 40 Nays, the motion having *received to receive* the necessary two-thirds constitutional majority vote of the elected members of the House of Representatives, and the line item *did* pass..

There being no motion on the remaining vetoed line items, the line-item vetoes were sustained on those items.

Announcing the House here with transmits certificate of action by the House of Representatives on **SB 228**, AN ACT concerning counties; requiring the secretary for aging and disability services to reimburse counties for certain costs when a person is in a county jail awaiting examination, evaluation or treatment for competency; relating to county jails; removing the requirement that every county shall have a jail; modernizing requirements related to food, drink and medical care for prisoners and jail records; modifying procedures used when district courts commit prisoners to jail in another county and when counties contract with city jails or other county jails to keep prisoners; requiring a medical examination before certain United States prisoners or city prisoners are taken into custody of a county jail; amending K.S.A. 19-1901, 19-1903, 19-1904, 19-1905, 19-1910, 19-1911, 19-1916, 19-1917, 19-1927, 19-1929 and 19-1930 and repealing the existing sections; also repealing K.S.A. 19-1906, 19-1907, 19-1908, 19-1912, 19-1913, 19-1914 and 19-1915.

The veto message from the Governor having been received, a motion was made that notwithstanding the Governor's objection to **SB 228**, the bill be passed. By a vote of 87 Yeas and 37 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

The House adopts the Conference Committee report to agree to disagree on **HB 2089**, and has appointed Representatives Williams, K., Landwehr and Poskin as Second conferees on the part of the House.

Announcing the House here with transmits the veto message from the Governor on **House Bill 2304** AN ACT concerning education; relating to firearms; standardizing firearm safety education training programs in school districts. was received on April 14, 2023 and read on April 24, 2023.

“Kansas law makes it clear that it is the role of local school boards and the State Board of Education to establish curriculum and educational standards for our students.

This bill is yet again an act of legislative overreach, an attempt to override our locally elected leaders and insert partisan politics into our children's education.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2304.”

A motion was made that **HB 2304** be passed notwithstanding the Governor's veto. By a vote of 83 Yeas and 41 Nays, the motion failed to receive the required two-thirds constitutional majority of the elected members or appointed to the House of Representatives and the veto was sustained.

Announcing the House here with transmits a message of action by the House of Representatives on **SB 180**, AN ACT establishing the women's bill of rights; providing a meaning of biological sex for purposes of statutory construction.

The veto message from the Governor having been received, a motion was made that not withstanding the Governor's objection to **SB 180**, the bill be passed. By a vote of 84 Yeas and 40 Nays, the motion having received the required two-thirds constitutional majority of the members elected or appointed to the House of Representatives, voting in the affirmative, the bill passed.

Announcing the House here with transmits the veto message from the Governor on **Senate Substitute HB 2344**, AN ACT concerning the department of health and environment; relating to licensure of child care facilities; day care homes and child care centers; establishing license capacity and staff-to-child ratios; lowering license fees and training requirements; creating a process for day care facility licensees to apply for a temporary waiver of certain statutory requirements; authorizing the secretary to develop and operate pilot programs to increase child care facility availability and capacity; amending K.S.A. 65-503, 65-505 and 65-508 and K.S.A. 2022 Supp. 48-3406 and repealing the existing sections, were received April 19, 2023 and read on April 24, 2023.

“As I said in my State of the State address, my North Star as Governor is to make Kansas the best place to raise a family. Key to that is ensuring parents have access to safe, affordable, quality childcare.

This bill would reverse the progress we've made toward that goal, loosening safety requirements for childcare centers, and preventing the state from being responsive to individual communities' needs.

While I agree it's time to review our childcare policies, we must do it together—and in a way that improves, not harms, our state's ability to help families and keep kids safe.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2344.**”

A motion was made that **S Sub HB 2344** be passed notwithstanding the Governor's veto. By a vote of 81 Yeas and 42 Nays, the motion failed to receive the required two-thirds constitutional majority of the elected members or appointed to the House of Representatives and the veto was sustained.

Announcing the House here with transmits the veto message from the Governor on **HB 2236**, AN ACT concerning education; relating to school districts; establishing parents' right to direct the education and upbringing of their children including the right to object to educational materials and activities that are not included in approved curriculum or standards or impair a parent's beliefs, values or principles, was received on April 24, 2023 and read on April 25, 2023.

“Parents and teachers across Kansas want the same thing - for our kids to get the best education possible.

This bill distracts from that goal, inserting partisan politics into the classroom at the expense of our students, parents, and teachers.

The best thing we can do for our students is work together to continue fully funding public education and ensure they have the resources and support to succeed. We can't do that if we are forced to spend millions of dollars on expensive lawsuits.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto **House Bill 2236.**”

A motion was made that **HB 2236** be passed notwithstanding the Governor's veto. By a vote of 78 Yeas and 45 Nays, the motion failed to receive the required two-thirds constitutional majority of the elected members or appointed to the House of Representatives and the veto was sustained.

The House adopts the Conference Committee report to agree to disagree on **HB 2285**, and has appointed Representatives W. Carpenter, Humphries and Hoye as Second conferees on the part of the House.

The House announced the appointment of Representative Winn to replace Representative Poskin as a conferee on **HB 2089**.

The House announced the appointment of Representative Winn to replace Representative Poskin as a conferee on **H Sub SB 113**.

ACTIONS ON VETO MESSAGE

HB 2184, AN ACT making and concerning appropriations for the fiscal years ending June 30, 2023, June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; authorizing and directing payment of certain claims against the state; amending K.S.A. 2-223, 12-1775a and 12-5256 and K.S.A. 2022 Supp. 65-180, 74-50,107, 74-8711, 74-99b34, 75-2263, 75-6707, 76-775, 76-7,107, 79-2959, 79-2964, 79-3425i, 79-34,171 and 79-4804 and repealing the existing sections

A motion was made by Senator Claeys that **HB 2184** Sec 39(e) be passed not withstanding the Governor's line-item veto.

Attorney General—Master Tobacco Settlement Funds

Sec. 39(e) has been vetoed in its entirety.

On roll call, the vote was: Yeas 28; Nays 11; Present and Passing 1; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

Present and Passing: McGinn.

A two-thirds constitutional majority having voted in favor of overriding the Governor's line-item veto, the motion prevailed.

A motion was made by Senator Claeys that **HB 2184** Sec 42 (a) be passed not withstanding the Governor's line-item veto.

Making the Office of the Kansas State Treasurer a Pregnancy Crisis Center Pass-Through Entity

The portion of Sec. 42(a) that reads as follows has been line-item vetoed:

Alternatives to abortion program.....\$2,000,000

Provided, That expenditures shall be made from the alternatives to abortion program account to establish a statewide program to enhance and increase resources that promote childbirth instead of abortion to women facing unplanned pregnancies and to offer a full range of services, including pregnancy support centers, adoption assistance and maternity homes: Provided further, That the program shall include only the following services: Counseling and mentoring; care coordination for prenatal services, including connecting clients to health programs; providing educational materials and information about pregnancy and parenting; referrals to county and social service programs, including child care, transportation, housing and state and federal benefit programs; classes on life skills, budgeting, parenting, stress management, job training, job placement and obtaining a GED certificate; providing material items including, but not limited to, car seats, cribs, maternity clothes, infant diapers and formula; and support groups in maternity homes: And provided further, That program services shall be made available to any Kansas resident who is a pregnant woman, the biological father of an unborn child, the biological or adoptive parent or legal guardian of a child 24 months of age or younger, a program participant who has experienced the loss of a child or a parent or legal guardian of a pregnant child who is a program participant: And provided further, That the provision and delivery of services under the program shall be dependent on participant needs as assessed by the nonprofit organization providing the services and not otherwise prioritized by any state agency: And provided further, That program services shall be available to participants only during pregnancy and continuing for up to 24 months after birth of the child: And provided further, That the state treasurer shall contract with one nonprofit organization to provide services under the alternatives to abortion program, and such nonprofit organization shall subcontract with existing pregnancy centers, adoption agencies, maternity homes and social service organizations to provide program services to promote childbirth instead of abortion:

And provided further, That such contract shall be for a term not longer than one year: And provided further, That the selected contractor and any subcontractors may provide services in addition to the enumerated program services, but such services shall not be funded through the alternatives to abortion program: And provided further, That the state treasurer shall include as a condition of the contract with the nonprofit organization selected to provide program services: (1) The assessment of an administrative fine for failure to satisfy program requirements, including required reporting, or for the intentional or reckless misuse of any funds awarded by the terms of such contract, and such fine shall be in the amount of 10% of the funds awarded by the terms of such contract and shall be deposited into the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the state general fund; and (2) that such nonprofit organization shall submit a report to the legislature and the state treasurer on or before June 30, 2024, on the administration of the program during fiscal year 2024, including: The number of clients; the number of clients who participated in case management services the number of case management hours provided to clients; the number of clients engaged in educational services or job training and placement activities; the number of newborns who were born to program participants; the number of such newborns placed for adoption; the number of fathers who participated in program services; the number of client satisfaction surveys completed; and any other information that shows the success of the contractor's administration of the program: And provided further, That the state treasurer shall establish the alternatives to abortion public awareness program to be administered by the same nonprofit organization contracted with to provide alternatives to abortion program services: And provided further, That the purpose of the public awareness program is to help pregnant women who are at risk of having abortions to be made aware of the alternatives to abortion program services: And provided further, That the public awareness program shall include the development and promotion of a website that provides a geographically indexed list of available alternatives to abortion program services and nonprofit subcontractors that provide services: And provided further, That the public awareness program may include, but shall not be limited to, the use of television, radio, outdoor advertising, newspapers, magazines, other print media and the internet to provide information about alternatives to abortion program services and subcontractors: And provided further, That, to the greatest extent possible, the secretary for children and families shall supplement and match moneys appropriated for the alternatives to abortion program with federal and other public and private moneys, and such moneys shall be prioritized to be used preferentially for the program and the public awareness program and be transferred from the special revenue fund or funds of the Kansas department for children and families as identified by the secretary for children and families to the alternatives to abortion program account to be expended for such programs: Provided, however, That the alternatives to abortion program and the alternatives to abortion public awareness program and any moneys appropriated or expended therefor shall not be used to perform, induce, assist in the performing or inducing of or refer for abortions, and moneys appropriated or expended for such programs shall not be granted to organizations or affiliates of organizations that perform, induce, assist in the performing or inducing of or refer for abortions.

On roll call, the vote was: Yeas 29; Nays 11; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

A two-thirds constitutional majority having voted in favor of overriding the Governor's line-item veto, the motion prevailed.

A motion was made by Senator Claeys that **HB 2184** Sec 138(f) be passed not withstanding the Governor's line-item veto.

Kansas Department of Wildlife and Parks—Lifetime Hunting and Fishing License Sec. 138(f) has been line-item vetoed in its entirety.

On roll call, the vote was: Yeas 21; Nays 17; Present and Passing 2; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Claeys, Erickson, Fagg, Gossage, Masterson, O'Shea, Peck, Petersen, Pittman, Pyle, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Bowers, Corson, Dietrich, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Kerschen, Longbine, McGinn, Olson, Pettey, Reddi, Sykes, Ware.

Present and Passing: Kloos, Ryckman.

The line-item veto was sustained.

A motion was made by Senator Claeys that **HB 2184** Sec 143 be passed not withstanding the Governor's line-item veto.

Federal Grant Funding Database

Sec. 143 has been line-item vetoed in its entirety.

On roll call, the vote was: Yeas 28; Nays 11; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

Absent or Not Voting: Ryckman.

A two-thirds constitutional majority having voted in favor of overriding the Governor's line-item veto, the motion prevailed.

On motion of Senator Alley, the Senate recessed until 4:30 p.m.

The Senate met pursuant to recess with Vice President Wilborn in the chair.

MESSAGE FROM THE HOUSE

The House adopts the Conference Committee report on **SB 174**.

The House adopts the Conference Committee report on **Sub SB 131**.

The House adopts the Conference Committee report on **HB 2002**.

The House adopts the Conference Committee report on **S Sub HB 2060**.

ORIGINAL MOTIONS

Senator Alley moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bills: **Sub SB 131; SB 174.**

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 131** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee of the Whole amendments, as follows:

On page 3, by striking all in lines 14 through 43;

By striking all on page 4;

On page 5, by striking all in lines 1 through 26; following line 26, by inserting:

"New Sec. 2. (a) Within 15 business days after receipt of an application for any license, registration, permit or certificate issued by the behavioral sciences regulatory board, the board shall notify the applicant whether the board believes that the application is complete. If the application is determined to be incomplete, the board shall notify the applicant of the information needed in order to complete the application. Once the application is determined to be complete, the board shall complete the review of the application and issue a decision thereon within 30 business days.

(b) (1) The behavioral sciences regulatory board shall adopt rules and regulations to establish an expedited application process for any license, registration, permit or certificate issued by the board. Upon request on the application to expedite the processing of such application and payment of the fee, the board shall complete the review of the application and issue a decision thereon within 15 business days.

(2) (A) The board shall set the fee for an expedited application process by adopting rules and regulations. Such fee shall be in addition to any other fee established for the application but shall not exceed \$100. The board shall not charge such fee for an expedited application process to any applicant who is a military servicemember or military spouse.

(B) As used in this paragraph:

(i) "Military servicemember" means a current member of the army, navy, marine corps, air force, coast guard, space force, air or army national guard of any state or any branch of the military reserves of the United States or a former member who separated from service by honorable discharge or general discharge under honorable conditions.

(ii) "Military spouse" means the spouse of an individual who is a current member of the army, navy, marine corps, air force, coast guard, space force, air or army national guard of any state or any branch of the military reserves of the United States.";

On page 6, following line 30, by inserting:

"Sec. 4. K.S.A. 65-5802 is hereby amended to read as follows: 65-5802. As used in the professional counselors licensure act:

(a) "Assessment" means selecting, administering, scoring and interpreting instruments designed to describe an individual's aptitudes, abilities, achievements, interests and personal characteristics.

(b) "Board" means the behavioral sciences regulatory board created by K.S.A. 74-7501, and amendments thereto.

(c) "Consultation" means the application of principles, methods and techniques of the practice of counseling to assist in solving current or potential problems of individuals or groups in relation to a third party.

(d) "Extenuating circumstances" means any condition or situation caused by events beyond an individual's control that is sufficiently extreme in nature to result in the:

(1) Individual's inability to comply with requirements; or

(2) inadvisability of requiring the individual to comply with requirements.

(e) "Licensed clinical professional counselor" means a person who engages in the independent practice of professional counseling including the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations and who is licensed under this act.

(f) "Licensed professional counselor" means a person who is licensed under this act and who engages in the practice of professional counseling only under the direction of a licensed clinical professional counselor, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders.

(b)(g) "Practice of professional counseling" means assisting an individual or group for a fee, monetary or otherwise, through counseling, assessment, consultation and referral and includes the diagnosis and treatment of mental disorders as authorized under the professional counselors licensure act.

(e)(h) "Professional counseling" means to assist an individual or group to develop understanding of personal strengths and weaknesses, to restructure concepts and feelings, to define goals and to plan actions as these are related to personal, social, educational and career development and adjustment.

(d) "Assessment" means selecting, administering, scoring and interpreting instruments designed to describe an individual's aptitudes, abilities, achievements, interests and personal characteristics.

(e) "Consultation" means the application of principles, methods and techniques of the practice of counseling to assist in solving current or potential problems of individuals or groups in relation to a third party.

(f)(i) "Referral" means the evaluation of information to identify problems and to determine the advisability of referral to other practitioners.

(g) "Licensed professional counselor" means a person who is licensed under this act and who engages in the practice of professional counseling except that on and after January 1, 2002, such person shall engage in the practice of professional counseling only under the direction of a licensed clinical professional counselor, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders.

(h) "Licensed clinical professional counselor" means a person who engages in the independent practice of professional counseling including the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations and who is licensed under this act.

Sec. 5. K.S.A. 2022 Supp. 65-5804a is hereby amended to read as follows: 65-

5804a. (a) Applications for licensure as a professional counselor shall be made to the board on a form and in the manner prescribed by the board. Each application shall be accompanied by the fee ~~fixed set~~ under K.S.A. 65-5808, and amendments thereto.

(b) Each applicant for licensure as a professional counselor shall furnish evidence satisfactory to the board that the applicant:

(1) Is at least 21 years of age;
(2) has completed 60 graduate semester hours including a graduate degree in counseling or a related field from a college or university approved by the board and that includes 45 graduate semester hours of counseling coursework distributed among each of the following areas:

- (A) Counseling theory and practice;
 - (B) the helping relationship;
 - (C) group dynamics, processing and counseling;
 - (D) human growth and development;
 - (E) lifestyle and career development;
 - (F) appraisal of individuals;
 - (G) social and cultural foundations;
 - (H) research and evaluation;
 - (I) professional orientation; and
 - (J) supervised practicum and internship;
- (3) has passed an examination required by the board; and
(4) has satisfied the board that the applicant is a person who merits the public trust.

(c) (1) Applications for licensure as a clinical professional counselor shall be made to the board on a form and in the manner prescribed by the board. Each applicant shall furnish evidence satisfactory to the board that the applicant:

(A) Is licensed by the board as a licensed professional counselor or meets all requirements for licensure as a licensed professional counselor;

(B) has completed 15 credit hours, as part of or in addition to the requirements under subsection (b), supporting diagnosis or treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual through identifiable study of the following content areas: Psychopathology, diagnostic assessment, interdisciplinary referral and collaboration, treatment approaches and professional ethics;

(C) has completed a graduate level supervised clinical practicum of supervised professional experience including psychotherapy and assessment with individuals, couples, families or groups, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, with not less than 280 hours of direct client contact or additional postgraduate supervised experience as determined by the board;

(D) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience, including at least 1,500 hours of direct client contact conducting psychotherapy and assessments with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating

circumstances, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, except that the board may waive $\frac{1}{2}$ of the hours required by this subparagraph for an individual who has a doctoral degree in professional counseling or a related field approved by the board and who completes the required $\frac{1}{2}$ of the hours in not less than one year of supervised professional experience;

(E) for persons who earned a degree under subsection (b) prior to July 1, 2003, in lieu of the education requirements under subparagraphs (B) and (C), has completed the education requirements for licensure as a professional counselor in effect on the day immediately preceding the effective date of this act;

(F) for persons who apply for and are eligible for a temporary permit to practice as a licensed professional counselor on the day immediately preceding the effective date of this act, in lieu of the education and training requirements under subparagraphs (B), (C) and (D), has completed the education and training requirements for licensure as a professional counselor in effect on the day immediately preceding the effective date of this act;

(G) has passed an examination approved by the board; and

(H) has paid the application fee ~~fixed set~~ under K.S.A. 65-5808, and amendments thereto.

(2) A person who was licensed or registered as a professional counselor in Kansas at any time prior to the effective date of this act, who has been actively engaged in the practice of professional counseling as a registered or licensed professional counselor within five years prior to the effective date of this act and whose last license or registration in Kansas prior to the effective date of this act was not suspended or revoked, upon application to the board, payment of fees pursuant to K.S.A. 65-5808, and amendments thereto, and completion of applicable continuing education requirements, shall be licensed as a licensed clinical professional counselor by providing demonstration of competence to diagnose and treat mental disorders through at least two of the following areas acceptable to the board:

(A) Either: (i) Graduate coursework; or (ii) passing a national, clinical examination;

(B) either: (i) Three years of clinical practice in a community mental health center, its contracted affiliate or a state mental hospital; or (ii) three years of clinical practice in other settings with demonstrated experience in diagnosing or treating mental disorders; or

(C) attestation from one professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery that the applicant is competent to diagnose and treat mental disorders.

(3) A licensed clinical professional counselor may engage in the independent practice of professional counseling and is authorized to diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations. When a client has symptoms of a mental disorder, a licensed clinical professional counselor shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed clinical professional counselor may continue to

evaluate and treat the client until such time that the medical consultation is obtained or waived.

(4) A licensed professional counselor may diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations only under the direction of a licensed clinical professional counselor, licensed psychologist, person licensed to practice medicine and surgery or person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders. When a client has symptoms of a mental disorder, a licensed professional counselor shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed professional counselor may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(d) The board shall adopt rules and regulations establishing the criteria that a college or university shall satisfy in order to be approved by the board. The board may send a questionnaire developed by the board to any college or university for which the board does not have sufficient information to determine whether the school meets the requirements for approval and rules and regulations adopted under this section. The questionnaire providing the necessary information shall be completed and returned to the board in order for the college or university to be considered for approval. The board may contract with investigative agencies, commissions or consultants to assist the board in obtaining information about colleges and universities. In entering such contracts, the authority to approve college and universities shall remain solely with the board.

(e) A person who is waiting to take the examination required by the board may apply to the board for a temporary professional counselor license to practice as a licensed professional counselor by:

- (1) Paying an application fee of not more than \$150; and
- (2) meeting the application requirements as stated in K.S.A. 65-5804a(b)(1), (2) and (4), and amendments thereto.

(f) (1) A temporary professional counselor license may be issued by the board after the application has been reviewed and approved by the board and the applicant has paid the appropriate fee set by the board for issuance of a temporary license.

(2) Absent extenuating circumstances approved by the board, a temporary professional counselor license issued by the board shall expire upon the date the board issues or denies a license to practice professional counseling or ~~12~~ 24 months after the date of issuance of the temporary license. No temporary license will be renewed or issued again on any subsequent application for the same license level. The preceding provisions in no way limit the number of times an applicant may take the examination.

(g) A person practicing professional counseling with a temporary professional counselor license may not use the title "licensed professional counselor" or the initials "LPC" independently. The word "licensed" may be used only when followed by the words "by temporary license," such as licensed professional counselor by temporary license, or professional counselor licensed by temporary license.

(h) No person may practice professional counseling under a temporary professional

counselor license except under the supervision of a person licensed by the behavioral sciences regulatory board at the independent level.

(i) Nothing in this section shall affect any temporary license to practice issued under this section prior to the effective date of this act and in effect on the effective date of this act. Such temporary license shall be subject to the provisions of this section in effect at the time of its issuance and shall continue to be effective until the date of expiration of the temporary license provided under this section at the time of issuance of such temporary license.

(j) (1) An individual may apply to the board for a community-based professional counselor license to practice professional counseling in the scope of employment by a community mental health center, as defined in K.S.A. 39-2002, and amendments thereto, a federally qualified health center, as defined in K.S.A. 65-7402, and amendments thereto, a psychiatric residential treatment facility as defined in K.S.A. 39-2002, and amendments thereto, or a private treatment facility as defined in K.S.A. 59-29b46, and amendments thereto.

(2) A community-based professional counselor license may be issued by the board after the board reviews and approves the application and the applicant has paid the fee set by the board for issuance of a community-based professional counselor license.

(3) (A) Absent extenuating circumstances approved by the board, a community-based professional counselor license issued by the board shall expire:

(i) Upon the date the board issues or denies a license to practice professional counseling; or

(ii) 24 months after the date of issuance of the community-based professional counselor license.

(B) No community-based professional counselor license shall be renewed or issued again on any subsequent application for the same license level. This paragraph shall not be construed to limit the number of times an applicant may take the examination.

(4) A person practicing professional counseling with a community-based professional counselor license may use the title "licensed professional counselor" or the initials "LPC" independently.

(5) No person may practice professional counseling under a community-based professional counselor license except under the supervision of a person licensed by the board to practice at the independent level.

(6) The board shall not issue a community-based professional counselor license or temporary professional counselor license to an individual who has previously been issued a community-based professional counselor license or temporary professional counselor license.

Sec. 6. K.S.A. 65-5806 is hereby amended to read as follows: 65-5806. (a) An applicant who meets the requirements for licensure pursuant to ~~this the professional counselors licensure~~ act, has paid the license fee provided for by K.S.A. 65-5808, and amendments thereto, and has otherwise complied with the provisions of this act shall be licensed by the board.

(b) Licenses issued pursuant to this act shall expire 24 months from the date of issuance unless revoked prior to that time. A license may be renewed upon application and payment of the fee provided for by K.S.A. 65-5808, and amendments thereto. The application for renewal shall be accompanied by evidence satisfactory to the board that the applicant has completed during the previous 24 months the continuing education

required by rules and regulations of the board. Prior to July 1, 2025, as part of such continuing education, a licensee shall complete not less than six continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics. On and after July 1, 2025, as part of such continuing education, a licensee shall complete not less than three continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics.

(c) (1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(d) A person whose license has been suspended or revoked may make written application to the board requesting reinstatement of the license upon termination of the period of suspension or revocation in a manner prescribed by the board, ~~which and such~~ application shall be accompanied by the fee provided for by K.S.A. 65-5808, and amendments thereto.

(e) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) The renewal fee established under K.S.A. 65-5808, and amendments thereto, and, for any person whose license has been expired for one year or less, an additional fee equal to the renewal fee; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied

by the fee as provided by K.S.A. 65-5808, and amendments thereto. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or renewed.

~~(d)~~(f) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 7. K.S.A. 2022 Supp. 65-5807 is hereby amended to read as follows: 65-5807.

(a) The board may issue a license to an individual who is currently registered, certified or licensed to practice professional counseling in another jurisdiction if the board determines that:

(1) The standards for registration, certification or licensure to practice professional counseling in the other jurisdiction are substantially equivalent to the requirements of this state; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice professional counseling with a similar scope of practice for at least ~~48~~ of the last ~~54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) at least a master's degree in counseling or a related field from a regionally accredited university or college.

(b) Applicants for licensure as a clinical professional counselor shall additionally demonstrate competence to diagnose and treat mental disorders through meeting the requirements of either subsection (a)(1) or (a)(2) and at least two of the following areas acceptable to the board:

(1) Either graduate coursework as established by rules and regulations of the board or passing a national clinical examination approved by the board;

(2) three years of clinical practice with demonstrated experience in diagnosing or treating mental disorders; or

(3) attestation from a professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery stating that the applicant is competent to diagnose and treat mental disorders.

(c) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 65-5808, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall submit the license fee as provided by K.S.A. 65-5808, and amendments thereto.

Sec. 8. K.S.A. 2022 Supp. 65-5808 is hereby amended to read as follows: 65-5808.

(a) The board may ~~fix~~ collect the following fees, and any such fees shall be established by rules and regulations adopted by the board:

(1) For application for licensure as a professional counselor, not more than \$100;

(2) for an original license as a professional counselor, not more than \$175;

(3) for a temporary license as a professional counselor, not more than \$175;

(4) for a six-month reinstatement temporary license as a professional counselor, not

more than \$50;

- ~~(5)~~ for renewal for licensure as a professional counselor, not more than \$150;
- ~~(5)~~~~(6)~~ for application for licensure as a clinical professional counselor, not more than \$175;
- ~~(6)~~~~(7)~~ for licensure as a clinical professional counselor, not more than \$175;
- ~~(7)~~~~(8)~~ for renewal for licensure as a clinical professional counselor, not more than \$175;

(9) for a six-month reinstatement temporary license as a clinical professional counselor, not more than \$50;

~~(8)~~~~(10)~~ for a community-based professional counselor license, not more than \$175;

~~(11)~~ for late renewal penalty, an amount equal to the fee for renewal of a license;

~~(9)~~~~(12)~~ for reinstatement of a license, not more than \$175;

~~(10)~~~~(13)~~ for replacement of a license, not more than \$20;

~~(11)~~~~(14)~~ for a wallet card license, not more than \$5; and

~~(12)~~~~(15)~~ for application as a board-approved clinical supervisor, not more than \$50.

(b) Fees paid to the board are not refundable.

Sec. 9. K.S.A. 65-6302 is hereby amended to read as follows: 65-6302. As used in ~~this the social workers licensure act, unless the context clearly requires otherwise, the following words and phrases shall have the meaning ascribed to them in this section:~~

(a) "Board" means the behavioral sciences regulatory board created by K.S.A. 74-7501, and amendments thereto.

(b) "Extenuating circumstances" means any condition or situation caused by events beyond a person's control that is sufficiently extreme in nature to result in the:

(1) Person's inability to comply with requirements; or

(2) inadvisability of requiring the person to comply with requirements.

(c) "Psychotherapy" means the use of psychological and social methods within a professional relationship to assist the person or persons to achieve a better psychosocial adaptation to acquire greater human realization of psychosocial potential and adaptation to modify internal and external conditions that affect individuals, groups or communities in respect to behavior, emotions and thinking and in respect to their intra-personal and inter-personal processes. Forms of "psychotherapy" include, but are not limited to, individual psychotherapy, conjoint marital therapy, family therapy and group psychotherapy.

(d) "Social work practice" means the professional activity of helping individuals, groups or communities enhance or restore their capacity for physical, social and economic functioning and the professional application of social work values, principles and techniques in areas such as psychotherapy, social service administration, social planning, social work consultation and social work research to one or more of the following ends: Helping people obtain tangible services; counseling with individuals, families and groups; helping communities or groups provide or improve social and health services; and participating in relevant social action. The practice of social work requires knowledge of human development and behavior; of social, economic and cultural institutions and forces; and of the interaction of all these factors. Social work practice includes the teaching of practicum courses in social work and includes the diagnosis and treatment of mental disorders as authorized under K.S.A. 65-6306 and 65-6319, and amendments thereto.

~~(e) "Psychotherapy" means the use of psychological and social methods within a~~

professional relationship, to assist the person or persons to achieve a better psychosocial adaptation to acquire greater human realization of psychosocial potential and adaptation; to modify internal and external conditions which affect individuals, groups or communities in respect to behavior, emotions and thinking, in respect to their intra-personal and inter-personal processes. Forms of psychotherapy include but are not restricted to individual psychotherapy, conjoint marital therapy, family therapy and group psychotherapy.

Sec. 10. K.S.A. 2022 Supp. 65-6306 is hereby amended to read as follows: 65-6306. (a) The board shall issue a license as a baccalaureate social worker to an applicant who has:

(1) A baccalaureate degree from an accredited college or university, including completion of a social work program recognized and approved by the board, pursuant to rules and regulations adopted by the board;

(2) passed an examination approved by the board for this purpose; ~~and~~

(3) satisfied the board that the applicant is a person who merits the public trust; ~~and~~

(4) paid an application fee established by the board under K.S.A. 65-6314, and amendments thereto, and, upon notification from the board that all eligibility requirements have been satisfied, the license fee established by the board pursuant to K.S.A. 65-5808, and amendments thereto.

(b) (1) An applicant for a baccalaureate social work license who received a baccalaureate degree from a social work program in candidacy status from an accrediting body recognized by the board may request a temporary candidacy baccalaureate social work license upon:

(A) Demonstrating receipt of a baccalaureate degree from a college or university, including completion of a social work program in candidacy from an accrediting body recognized by the board;

(B) passing an examination approved by the board for the purpose of such temporary candidacy licensure;

(C) submitting a completed, signed temporary candidacy baccalaureate social work license application on a form and in a manner provided by the board;

(D) satisfying the board that the applicant is a person who merits the public trust; and

(E) paying the temporary candidacy baccalaureate social worker fee as established under K.S.A. 65-6314, and amendments thereto, upon notification from the board that all eligibility requirements have been satisfied.

(2) A temporary candidacy baccalaureate social work license shall expire on the last day of the 24th month after the temporary candidacy baccalaureate social work license's effective date. Such license is nonrenewable, but, upon request by the license holder using a form approved by the board and paying the appropriate fee, the license shall be extended upon a showing that the social work program remains in candidacy status with the accrediting body recognized by the board. In all professional use of the social worker's name, an individual with a temporary candidacy baccalaureate social work license shall represent themselves as a temporary candidacy baccalaureate social worker. An individual with such license may not use the credentials "LBSW." The word "licensed" may be used only when followed by the words "by temporary candidacy license." An individual issued a temporary candidacy baccalaureate social work license shall practice under supervision and shall not be required to complete continuing

education. If the accrediting body recognized by the board grants accreditation to the program in candidacy status, the holder of the temporary candidacy baccalaureate social work license shall receive a permanent license upon payment of the appropriate fee. If the accrediting body recognized by the board does not grant accreditation to the program in candidacy status, the board shall immediately revoke the temporary license and notify the licensee of the revocation of such license.

(c) The board shall issue a license as a master social worker to an applicant who has:

(1) ~~Except as provided in subsection (f),~~ A master's degree from an accredited college or university, including completion of a social work program recognized and approved by the board, pursuant to rules and regulations adopted by the board;

(2) passed an examination approved by the board for this purpose; ~~and~~

(3) satisfied the board that the applicant is a person who merits the public trust; ~~and~~

(4) paid an application fee established by the board under K.S.A. 65-6314, and amendments thereto, and, upon notification from the board that all eligibility requirements have been satisfied, paid the license fee established under K.S.A. 65-5808, and amendments thereto.

(d) (1) An applicant for a master social work license who received a master's degree from a social work program in candidacy status from an accrediting body recognized by the board may request a temporary candidacy master social work license upon:

(A) Demonstrating receipt of a master's degree from a college or university, including completion of a social work program in candidacy from an accrediting body recognized by the board;

(B) passing an examination approved by the board for the purpose of such temporary candidacy licensure;

(C) submitting a completed, signed temporary candidacy master social work license application on a form and in a manner provided by the board;

(D) satisfying the board that the applicant is a person who merits the public trust; and

(E) paying the temporary candidacy master social worker fee as established under K.S.A. 65-6314, and amendments thereto, upon notification from the board that all eligibility requirements have been satisfied.

(2) A temporary candidacy master social work license shall expire on the last day of the 24th month after the temporary candidacy master social work license's effective date. Such license is nonrenewable, but, upon request by the license holder using a form approved by the board and paying the appropriate fee, the license shall be extended upon a showing that the social work program remains in candidacy status with the accrediting body recognized by the board. In all professional use of the social worker's name, an individual with a temporary candidacy master social work license shall represent themselves as a temporary candidacy master social worker. An individual with such license shall not use the credentials "LMSW." The word "licensed" may be used only when followed by the words "by temporary candidacy license." An individual issued a temporary candidacy master social work license shall practice under supervision and shall not be required to complete continuing education. If the accrediting body recognized by the board grants accreditation to the program in candidacy status, the holder of the temporary candidacy master social work license shall

receive a permanent license upon payment of the appropriate fee. If the accrediting body recognized by the board does not grant accreditation to the program in candidacy status, the board shall immediately revoke the temporary license and notify the licensee of the revocation of such license.

~~(e)~~(e) The board shall issue a license in one of the social work specialties to an applicant who has:

(1) A master's or doctor's degree from an accredited graduate school of social work, including completion of a social work program recognized and approved by the board, pursuant to rules and regulations adopted by the board;

(2) had two years of full-time post-master's or post-doctor's degree experience under the supervision of a licensed social worker in the area of the specialty in which such applicant seeks to be licensed;

(3) passed an examination approved by the board for this purpose; ~~and~~

(4) satisfied the board that the applicant is a person who merits the public trust; ~~and~~

(5) upon notification from the board that all eligibility requirements have been satisfied, paid the license fee established under K.S.A. 65-6314, and amendments thereto.

~~(f)~~(f) (1) The board shall issue a license as a specialist clinical social worker to an applicant who:

(A) Has met the requirements of subsection ~~(e)~~(e);

(B) has completed ~~45~~ 3 credit hours as part of or in addition to the requirements under subsection ~~(e)~~(e) supporting diagnosis or treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, through identifiable study of ~~the following content areas: psychopathology, diagnostic assessment, interdisciplinary referral and collaboration, treatment approaches and professional ethics;~~

(C) has completed a graduate level supervised clinical practicum of supervised professional experience, including, but not limited to, psychotherapy and assessment, integrating diagnosis or diagnostic impressions and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual or additional postgraduate supervised experience as determined by the board;

(D) has completed as part of or in addition to the requirements of subsection ~~(e)~~(e) not less than two years of postgraduate supervised professional experience, in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience including at least 1,500 hours of direct client contact, including, but not limited to, conducting psychotherapy and assessments with individuals, couples, families or groups integrating diagnosis or diagnostic impressions and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual;

(E) for persons earning a degree under subsection (c) prior to July 1, 2003, in lieu of the education and training requirements under subparagraphs (B) and (C), has completed the education requirements for licensure as a specialist clinical social worker

in effect on the day immediately preceding the effective date of this act;

(F) for persons who apply for and are eligible for a temporary license to practice as a specialist clinical social worker on the day immediately preceding the effective date of this act, in lieu of the education and training requirements under subparagraphs (B), (C) and (D), has completed the education and training requirements for licensure as a specialist clinical social worker in effect on the day immediately preceding the effective date of this act;

(G) has passed an examination approved by the board; and

(H) has paid the application fee.

(2) A licensed specialist clinical social worker may engage in the social work practice and is authorized to diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations. When a client has symptoms of a mental disorder, a licensed specialist clinical social worker shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed specialist clinical social worker may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(3) Notwithstanding any other provision of this subsection, a licensed master social worker who has provided to the board an acceptable clinical supervision plan for licensure as a specialist clinical social worker prior to the effective date of this act shall be licensed as a specialist clinical social worker under this act upon completion of the requirements in effect for licensure as a specialist clinical social worker at the time the acceptable training plan is submitted to the board.

(4) A person licensed as a specialist clinical social worker on the day immediately preceding the effective date of this act shall be deemed to be a licensed specialist clinical social worker under this act. Such person shall not be required to file an original application for licensure as a specialist clinical social worker under this act.

~~(e)~~(g) The board shall adopt rules and regulations establishing the criteria that a social work program of a college or university shall satisfy to be recognized and approved by the board under this section. The board may send a questionnaire developed by the board to any college or university conducting a social work program for which the board does not have sufficient information to determine whether the program should be recognized and approved by the board and whether the program meets the rules and regulations adopted under this section. The questionnaire providing the necessary information shall be completed and returned to the board in order for the program to be considered for recognition and approval. The board may contract with investigative agencies, commissions or consultants to assist the board in obtaining information about a social work program of a college or university. In entering such contracts the authority to recognize and approve a social work program of a college or university shall remain solely with the board.

~~(f)~~(h) (1) Notwithstanding any pending candidacy for accreditation of the masters of social work program at Fort Hays state university, the board shall:

(A) Accept a master's degree from such program as from an accredited college or university for the purpose of issuing a license as a master social worker to an applicant

under subsection (b); and

(B) not impose any additional or alternative requirements to accreditation upon an applicant with such degree based on such program's pending candidacy for accreditation.

(2) The provisions of this subsection shall apply retroactively and shall expire on July 1, 2023.

(i) (1) An individual may apply to the board for a community-based social work license to practice social work in the scope of employment by a community mental health center, as defined in K.S.A. 39-2002, and amendments thereto, a federally qualified health center, as defined in K.S.A. 65-7402, and amendments thereto, a psychiatric residential treatment facility as defined in K.S.A. 39-2002, and amendments thereto, or a private treatment facility as defined in K.S.A. 59-29b46, and amendments thereto.

(2) A community-based social work license may be issued by the board after the board reviews and approves the application and the applicant has paid the fee set by the board for issuance of a community-based social work license.

(3) (A) Absent extenuating circumstances approved by the board, a community-based social work license issued by the board shall expire:

(i) Upon the date the board issues or denies a license to practice social work; or

(ii) 24 months after the date of issuance of the community-based social work license.

(B) No community-based social work license shall be renewed or issued again on any subsequent application for the same license level. This paragraph shall not be construed to limit the number of times an applicant may take the examination.

(4) A person practicing social work with a community-based social work license may use the title "licensed baccalaureate social worker" or "licensed master social worker" or the initials "LBSW" or "LMSW" independently.

(5) No person may practice social work under a community-based social work license except under the supervision of a person licensed by the board to practice at the independent level.

(6) The board shall not issue a community-based social work license or temporary social work license to an individual who has previously been issued a community-based social work license or temporary social work license.

Sec. 11. K.S.A. 2022 Supp. 65-6309 is hereby amended to read as follows: 65-6309. (a) An applicant shall be exempted from the requirement for any examination provided for herein, if the applicant has taken and passed an examination similar to that for which exemption is sought, as determined by the board.

(b) Upon application, the board shall issue ~~a temporary license~~ bachelor's social work license or a temporary master's social work license to persons who have submitted documentation and met all qualifications for licensure under provisions of this act, except passage of the required examination, and who have paid the required fee.

(c) Absent extenuating circumstances approved by the board, a temporary bachelor's social work license or a temporary master's social work license issued by the board shall expire upon the date the board issues or denies a license to practice social work or ~~24~~ 24 months after the date of issuance of the temporary license. No temporary bachelor's social work license or temporary master's social work license will be renewed or issued again on any subsequent applications for the same license level. The

preceding provisions in no way limit the number of times an applicant may take the examination.

(d) No person ~~may shall~~ work under a temporary bachelor's social work license or a temporary master's social work license except under the supervision of a licensed social worker.

(e) Nothing in this section shall affect any temporary license to practice issued under this section prior to the effective date of this act and in effect on the effective date of this act. Such temporary license shall be subject to the provisions of this section in effect at the time of its issuance and shall continue to be effective until the date of expiration of the license as provided under this section at the time of issuance of such temporary license.

(f) Any individual employed by a hospital and working in the area of hospital social services to patients of such hospital on July 1, 1974, is exempt from the provisions of this act.

(g) A person practicing social work with a temporary license may not use the title "licensed baccalaureate social worker" or "licensed master social worker" or use the initials "LBSW" or "LMSW," independently. The word "licensed" may be used only when followed by the words "by temporary license."

Sec. 12. K.S.A. 65-6313 is hereby amended to read as follows: 65-6313. (a) All licenses issued shall be effective upon the date issued and shall expire at the end of 24 months from the date of issuance.

(b) (1) Except as otherwise provided in K.S.A. 65-6311, and amendments thereto, a license may be renewed by the payment of the renewal fee set forth in K.S.A. 65-6314, and amendments thereto, and the execution and submission of a signed statement, on a form to be provided by the board, attesting that the applicant's license has been neither revoked nor currently suspended and that applicant has met the requirements for continuing education established by the board including not less than three continuing education hours of professional ethics.

(2) Prior to July 1, 2025, an applicant for renewal of a license as a master social worker or a specialist clinical social worker, as part of such continuing education, shall complete not less than six continuing education hours relating to diagnosis and treatment of mental disorders. On and after July 1, 2025, such applicant shall complete not less than three continuing education hours relating to diagnosis and treatment of mental disorders.

(3) An applicant for first time licensure renewal as a baccalaureate social worker, master social worker or specialist clinical social worker, as part of such continuing education, shall complete not less than six hours of social worker safety awareness training. If the applicant for first time licensure renewal has already taken such training, as part of a previous level of social work licensure renewal, then the applicant is not required to complete an additional six hours of social worker safety training.

(c) The application for renewal shall be made on or before the date of the expiration of the license or on or before the date of the termination of the period of suspension.

~~(d) If the application for renewal, including payment of the required renewal fee, is not made on or before the date of the expiration of the license, the license is void, and no license shall be reinstated except upon payment of the required renewal fee established under K.S.A. 65-6314, and amendments thereto, plus a penalty equal to the renewal fee, and proof satisfactory to the board of the completion of 40 hours of~~

~~continuing education within two years prior to application for reinstatement. Upon receipt of such payment and proof, the board shall reinstate the license. A license shall be reinstated under this subsection, upon receipt of such payment and proof, at any time after the expiration of such license.~~ (1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(e) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) The renewal fee established under K.S.A. 65-6314, and amendments thereto, and, for any person whose license has been expired for one year or less, an additional fee equal to the renewal fee; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied by the fee established under K.S.A. 65-6314, and amendments thereto. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or renewed.

~~(f)~~ (f) In case of a lost or destroyed license, and upon satisfactory proof of the loss or destruction thereof, the board may issue a duplicate license and shall charge a fee as set forth in K.S.A. 65-6314, and amendments thereto, for such duplicate license.

~~(f)~~(g) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 13. K.S.A. 65-6314 is hereby amended to read as follows: 65-6314. (a) The following fees may be established by the board in accordance with the following limitations, and any such fees shall be established by rules and regulations adopted by the board:

(1) Renewal or reinstatement fee for a license as a social work associate shall be not more than \$150.

(2) Application, new license, reinstatement or renewal fee for a license as a baccalaureate social worker shall be not more than \$150.

(3) Application, new license, reinstatement or renewal fee for a license as master social worker shall be not more than \$150.

(4) Application, new license, reinstatement or renewal fee for a license in a social work specialty shall be not more than \$150.

(5) Replacement fee for reissuance of a license certificate due to loss or name change shall be not more than \$20.

(6) Replacement fee for reissuance of a wallet card shall be not more than \$5.

(7) Temporary license fee for a baccalaureate social worker, master social worker or a social work specialty shall be not more than \$50.

(8) Temporary candidacy license fee for a baccalaureate social worker, master social worker or a social work specialty shall be not more than \$75.

(9) Six-month reinstatement temporary license fee for a baccalaureate social worker, master social worker or a social work specialty shall be not more than \$50.

(10) Community-based license fee for a baccalaureate social worker, master social worker or social work specialty shall be not more than \$175.

(11) Application fee for approval as board-approved continuing education sponsors shall be as follows:

(A) Initial application fee for one year provisionally approved providers shall be not more than \$125;

(B) three-year renewal fees for approved providers shall be not more than \$350; and

(C) application fees for single program providers shall be not more than \$50 for each separately offered continuing education activity for which prior approval is sought.

(b) Fees paid to the board are not refundable.

Sec. 14. K.S.A. 2022 Supp. 65-6322 is hereby amended to read as follows: 65-6322. (a) The board may issue a license to an individual who is currently registered, certified or licensed to practice social work in another jurisdiction, if the board determines that:

(1) The standards for registration, certification or licensure to practice social work at the baccalaureate level in another jurisdiction are substantially the equivalent of the requirements in the social workers licensure act and rules and regulations of the board for licensure as a baccalaureate social worker; or

(2) the applicant demonstrates compliance on forms set by the board; with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice social work at the baccalaureate level with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application, ~~with at least the minimum professional~~

experience as established by rules and regulations of the board;

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) completion of a baccalaureate degree in social work from a regionally accredited university.

(b) The board may issue a license to an individual who is currently registered, certified or licensed to practice social work in another jurisdiction, if the board determines that:

(1) The standards for registration, certification or licensure to practice social work at the master's level in another jurisdiction are substantially the equivalent of the requirements in the social workers licensure act and rules and regulations of the board for licensure as a master social worker; or

(2) the applicant demonstrates compliance on forms set by the board; with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice social work at the master level with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) completion of a master's degree in social work from a regionally accredited university.

(c) Applicants for licensure as a specialist clinical social worker shall demonstrate:

(1) That the applicant meets the requirements of subsection (b);

(2) that the applicant is currently licensed to practice social work at the clinical level in another state; and

(3) competence to diagnose and treat mental disorders by meeting at least two of the following areas acceptable to the board:

(A) Passing a national clinical examination approved by the board;

(B) three years of clinical practice with demonstrated experience in diagnosing or treating mental disorders; or

(C) attestation from a professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery, stating that the applicant is competent to diagnose and treat mental disorders.

(d) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 65-6411, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall submit the license fee as provided in K.S.A. 65-6411, and amendments thereto.

Sec. 15. K.S.A. 65-6402 is hereby amended to read as follows: 65-6402. As used in the marriage and family therapists licensure act:

(a) "Board" means the behavioral sciences regulatory board created under K.S.A. 74-7501 and amendments thereto.

~~(b) "Marriage and family therapy" means the assessment and treatment of cognitive, affective or behavioral problems within the context of marital and family systems and includes the diagnosis and treatment of mental disorders as authorized under the marriage and family therapists licensure act.~~

~~(e) "Licensed marriage and family therapist" means a person who engages in the practice of marriage and family therapy and who is licensed under this act except that on and after January 1, 2002, such person shall engage in the practice of marriage and family therapy only under the direction of a licensed clinical marriage and family therapist, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders. "Extenuating circumstances" means any condition or situation caused by events beyond an individual's control that is sufficiently extreme in nature to result in the:~~

~~(1) Individual's inability to comply with requirements; or~~

~~(2) inadvisability of requiring the individual to comply with requirements.~~

~~(d)(c) "Licensed clinical marriage and family therapist" means a person who engages in the independent practice of marriage and family therapy including the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations and is licensed under this act.~~

~~(d) "Licensed marriage and family therapist" means a person who engages in the practice of marriage and family therapy, is licensed under this act and engages in the practice of marriage and family therapy only under the direction of a licensed clinical marriage and family therapist, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders.~~

~~(e) "Marriage and family therapy" means the assessment and treatment of cognitive, affective or behavioral problems within the context of marital and family systems and includes the diagnosis and treatment of mental disorders as authorized under the marriage and family therapists licensure act.~~

Sec. 16. K.S.A. 2022 Supp. 65-6404 is hereby amended to read as follows: 65-6404. (a) An applicant for licensure as a marriage and family therapist shall furnish evidence that the applicant has:

(1) Attained 21 years of age;

(2) (A) completed a master's or doctoral degree from a marriage and family therapy program, in an educational institution with standards approved by the board; (B) has completed a master's or doctoral degree from an educational institution in a related field for which the course work is considered by the board to be equivalent to that provided in subparagraph (A) and consists of a minimum of nine semester hours in human development, nine semester hours in theories of marriage and family functioning, nine semester hours of marital and family assessment and therapy, three semester hours in professional studies and three semester hours in research and has completed an academically supervised practicum in the master's degree program with at least 300 hours of direct client contact or a combined 300 hours of direct client contact and additional postgraduate supervised experience; or (C) completed a master's or doctoral degree from an educational institution in a related field with additional work from an educational program in marriage and family therapy approved by the board and such degree program and additional work includes the course work requirements provided in subparagraph (B);

- (3) passed an examination approved by the board;
- (4) satisfied the board that the applicant is a person who merits the public trust; and
- (5) paid the application fee established by the board under K.S.A. 65-6411, and amendments thereto.

(b)(1) Applications for licensure as a clinical marriage and family therapist shall be made to the board on a form and in the manner prescribed by the board. Each applicant shall furnish evidence satisfactory to the board that the applicant:

(A) Is licensed by the board as a licensed marriage and family therapist or meets all requirements for licensure as a marriage and family therapist;

(B) has completed 15 credit hours as part of or in addition to the requirements under subsection (a) supporting diagnosis or treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, through identifiable study of the following content areas: Psychopathology, diagnostic assessment, interdisciplinary referral and collaboration, treatment approaches and professional ethics;

(C) has completed a graduate level supervised clinical practicum of supervised professional experience including psychotherapy and assessment with individuals, couples, families or groups, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, with not less than ~~350~~ 300 hours of direct client contact or additional postgraduate supervised experience as determined by the board;

(D) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience including at least 1,500 hours of direct client contact conducting psychotherapy and assessments with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, except that the board may waive $\frac{1}{2}$ of the hours required by this subparagraph for an individual who has a doctor's degree in marriage and family therapy or a related field acceptable to the board and who completes the required $\frac{1}{2}$ of the hours in not less than one year of supervised professional experience;

(E) for persons who earned a degree under subsection (a) prior to July 1, 2003, in lieu of the education and training requirements under subparagraphs (B) and (C), has completed the education requirements for licensure as a marriage and family therapist in effect on the day immediately preceding the effective date of this act;

(F) for persons who apply for and are eligible for a temporary permit to practice as a licensed marriage and family therapist on the day immediately preceding the effective date of this act, in lieu of the education and training requirements under subparagraphs (B), (C) and (D), has completed the education and training requirements for licensure as a marriage and family therapist in effect on the day immediately preceding the effective date of this act;

(G) has passed an examination approved by the board; and

(H) has paid the application fee ~~fixed set~~ under K.S.A. 65-6411, and amendments

thereto.

(2) A person who was licensed or registered as a marriage and family therapist in Kansas at any time prior to the effective date of this act, who has been actively engaged in the practice of marriage and family therapy as a registered or licensed marriage and family therapist within five years prior to the effective date of this act and whose last license or registration in Kansas prior to the effective date of this act was not suspended or revoked, upon application to the board, payment of fees and completion of applicable continuing education requirements, shall be licensed as a licensed clinical marriage and family therapist by providing demonstration of competence to diagnose and treat mental disorders through at least two of the following areas acceptable to the board:

(A) Either: (i) Graduate coursework; or (ii) passing a national, clinical examination;

(B) either: (i) Three years of clinical practice in a community mental health center, its contracted affiliate or a state mental hospital; or (ii) three years of clinical practice in other settings with demonstrated experience in diagnosing or treating mental disorders; or

(C) attestation from one professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery that the applicant is competent to diagnose and treat mental disorders.

(3) A licensed clinical marriage and family therapist may engage in the independent practice of marriage and family therapy and is authorized to diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations. When a client has symptoms of a mental disorder, a licensed clinical marriage and family therapist shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed clinical marriage and family therapist may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(4) On and after January 1, 2002, a licensed marriage and family therapist may diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations only under the direction of a licensed clinical marriage and family therapist, licensed psychologist, person licensed to practice medicine and surgery or person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of mental disorders. When a client has symptoms of a mental disorder, a licensed marriage and family therapist shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed marriage and family therapist may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(c)(1) An individual may apply to the board for a community-based marriage and family therapist license to practice marriage and family therapy in the scope of employment by a community mental health center, as defined in K.S.A. 39-2002, and

amendments thereto, a federally qualified health center, as defined in K.S.A. 65-7402, and amendments thereto, a psychiatric residential treatment facility as defined in K.S.A. 39-2002, and amendments thereto, or a private treatment facility as defined in K.S.A. 59-29b46, and amendments thereto.

(2) A community-based marriage and family therapist license may be issued by the board after the board reviews and approves the application and the applicant has paid the fee set by the board for issuance of a community-based marriage and family therapist license.

(3) (A) Absent extenuating circumstances approved by the board, a community-based marriage and family therapist license issued by the board shall expire:

(i) Upon the date the board issues or denies a license to practice marriage and family therapy; or

(ii) 24 months after the date of issuance of the community-based marriage and family therapist license.

(B) No community-based marriage and family therapist license shall be renewed or issued again on any subsequent application for the same license level. This paragraph shall not be construed to limit the number of times an applicant may take the examination.

(4) A person practicing marriage and family therapy with a community-based marriage and family therapist license may use the title "licensed marriage and family therapist" or the initials "LMFT" independently.

(5) No person may practice marriage and family therapy under a community-based marriage and family therapist license except under the supervision of a person licensed by the board to practice at the independent level.

(6) The board shall not issue a community-based marriage and family therapist license or temporary marriage and family therapist license to an individual who has previously been issued a community-based marriage and family therapist license or temporary marriage and family therapist license.

Sec. 17. K.S.A. 2022 Supp. 65-6405 is hereby amended to read as follows: 65-6405. (a) A person who is waiting to take the examination required by the board may apply to the board for a temporary marriage and family therapy license to practice as a licensed marriage and family therapist by:

(1) Paying an application a temporary license fee as established by the board under K.S.A. 65-6411, and amendments thereto; and

(2) meeting the application requirements as stated in K.S.A. 65-6404(a)(1), (a)(2) and (a)(4) and (a)(5), and amendments thereto.

(b) A person who is waiting to take the license examination required by the board, and who has not completed a practicum including 300 hours of direct client contact but has been approved by the board to complete other postgraduate experience totaling 300 hours, may apply to the board for a temporary marriage and family therapy license to practice as a licensed marriage and family therapist by:

(1) Paying a temporary license fee established by the board under K.S.A. 65-6411, and amendments thereto; and

(2) meeting the application requirements as stated in K.S.A. 65-6404(a)(1), (a)(2), (a)(4) and (a)(5), and amendments thereto, and, except for the requirement to complete a practicum or other postgraduate experience, the requirements of K.S.A. 65-6404(a)(2), and amendments thereto.

(c) (1) A temporary marriage and family therapy license may be issued by the board after the application has been reviewed and approved by the board and the applicant has paid the appropriate fee as established by the board under K.S.A. 65-6411, and amendments thereto.

(2) Absent extenuating circumstances approved by the board, a temporary license issued by the board shall expire upon the date the board issues or denies the person a license to practice marriage and family therapy or ~~12~~ 24 months after the date of issuance of the temporary license.

(3) No temporary license shall be renewed or issued again on any subsequent application for the same license level. The preceding provision in no way limits the number of times an applicant may take the examination.

(c) A person practicing marriage and family therapy with a temporary marriage and family therapy license may not use the title "licensed marriage and family therapist" or the initials "LMFT" independently. The word "licensed" may be used only when followed by the words "by temporary license."

(d) No person may practice marriage and family therapy under a temporary marriage and family therapy license except under the supervision of a person licensed by the behavioral sciences regulatory board at the independent level.

(e) Nothing in this section shall affect any temporary license to practice issued under this section prior to the effective date of this act and in effect on the effective date of this act. Such temporary license shall be subject to the provisions of this section in effect at the time of its issuance and shall continue to be effective until the date of expiration of the license as provided under this section at the time of issuance of such temporary license.

Sec. 18. K.S.A. 2022 Supp. 65-6406 is hereby amended to read as follows: 65-6406. (a) The board may issue a license to an individual who is currently registered, certified or licensed to practice marriage and family therapy in another jurisdiction if the board determines that:

(1) The standards for registration, certification or licensure to practice marriage and family therapy in the other jurisdiction are substantially the equivalent of the requirements of the marriage and family therapists licensure act and rules and regulations of the board; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice marriage and family therapy with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) completion of at least a master's degree in marriage and family therapy or a related field as approved by the board from a regionally accredited university.

(b) Applicants for licensure as a clinical marriage and family therapist shall additionally demonstrate competence to diagnose and treat mental disorders through meeting the requirements of either subsection (a)(1) or (a)(2) and at least two of the following areas acceptable to the board:

(1) Either graduate coursework as established by rules and regulations of the board

or passing a national clinical examination approved by the board;

(2) three years of clinical practice with demonstrated experience in diagnosing or treating mental disorders; or

(3) attestation from a professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery stating that the applicant is competent to diagnose and treat mental disorders.

(c) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 65-6411, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall pay the license fee as provided in K.S.A. 65-6411, and amendments thereto.

Sec. 19. K.S.A. 65-6407 is hereby amended to read as follows: 65-6407. (a) An applicant who meets the requirements for licensure pursuant to this act, has paid the license fee provided for by K.S.A. 65-6411, and amendments thereto, and has otherwise complied with the provisions of this act shall be licensed by the board.

(b) Licenses issued pursuant to this act shall expire 24 months from the date of issuance unless revoked prior to that time. A license may be renewed upon application and payment of the fee provided for by K.S.A. 65-6411, and amendments thereto. The application for renewal shall be accompanied by evidence satisfactory to the board that the applicant has completed during the previous 24 months the continuing education required by rules and regulations of the board. Prior to July 1, 2025, as part of such continuing education, the applicant shall complete not less than six continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics. On and after July 1, 2025, as part of such continuing education, a licensee shall complete not less than three continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics.

(c) (1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for

which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(d) A person whose license has been suspended or revoked may make written application to the board requesting reinstatement of the license upon termination of the period of suspension or revocation in a manner prescribed by the board, which application shall be accompanied by the fee provided for by K.S.A. 65-6411, and amendments thereto.

(e) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) The renewal fee established under K.S.A. 65-6411, and amendments thereto, and, for any person whose license has been expired for one year or less, an additional fee equal to the renewal fee; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied by the fee established under K.S.A. 65-6411, and amendments thereto. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or renewed.

~~(f)~~(f) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 20. K.S.A. 2022 Supp. 65-6411 is hereby amended to read as follows: 65-6411. (a) The board may ~~fix~~ collect the following fees, and any such fees shall be established by rules and regulations adopted by the board:

(1) For application for licensure as a marriage and family therapist, not to exceed \$150;

(2) for temporary licensure as a marriage and family therapist, not to exceed \$175;

(3) for original licensure as a marriage and family therapist, not to exceed \$175;

(4) for renewal for licensure as a marriage and family therapist, not to exceed \$175;

(5) for a six-month reinstatement temporary license as a marriage and family therapist, not to exceed \$50;

(6) for application for licensure as a clinical marriage and family therapist, not to exceed \$175;

~~(7)~~(7) for original licensure as a clinical marriage and family therapist, not to exceed \$175;

~~(8)~~(8) for renewal for licensure as a clinical marriage and family therapist, not to exceed \$175;

(9) for a six-month reinstatement temporary license as a clinical marriage and family therapist, not more than \$50;

~~(10)~~(10) for community-based licensure as a marriage and family therapist, not to exceed \$175;

(11) for reinstatement of a license, not to exceed \$175;
~~(9)~~(12) for replacement of a license, not to exceed \$20;
~~(10)~~(13) for renewal penalty, an amount equal to the renewal of license;
~~(11)~~(14) for a wallet card license, not to exceed \$5; and
~~(12)~~(15) for application for approval as a board-approved clinical supervisor, not to exceed \$50.

(b) Fees paid to the board are not refundable.

Sec. 21. K.S.A. 65-6608 is hereby amended to read as follows: 65-6608. As used in the addiction counselor licensure act:

~~(a) "Board" means the behavioral sciences regulatory board created under K.S.A. 74-7501, and amendments thereto.~~

~~(b) "Addiction counseling" means the utilization of special skills to assist persons with addictions, and to assist such persons' families and friends to achieve resolution of addiction through the exploration of the disease and its ramifications, the examination of attitudes and feelings, the consideration of alternative solutions and decision making, as these relate specifically to addiction. Evaluation and assessment, treatment including treatment plan development, crisis intervention, referral, record keeping and clinical consultation specifically related to addiction are within the scope of addiction counseling. Additionally, at the clinical level of licensure, addiction counseling includes independent practice and the diagnosis and treatment of substance use disorders.~~

~~(b) "Board" means the behavioral sciences regulatory board created under K.S.A. 74-7501, and amendments thereto.~~

~~(c) "Extenuating circumstances" means any condition or situation caused by events beyond an individual's control that is sufficiently extreme in nature to result in the:~~

~~(1) Individual's inability to comply with requirements; or~~

~~(2) inadvisability of requiring the individual to comply with requirements.~~

~~(d) "Licensed addiction counselor" means a person who engages in the practice of addiction counseling limited to substance use disorders and who is licensed under this act. Such person shall engage in the practice of addiction counseling in a state-licensed or certified alcohol and other drug treatment program or in completing a Kansas domestic violence offender assessment for participants in a certified batterer intervention program pursuant to K.S.A. 75-7d01 through 75-7d13, and amendments thereto, unless otherwise exempt from licensure under K.S.A. 59-29b46(n), and amendments thereto.~~

~~(d) "Licensed master's addiction counselor" means a person who engages in the practice of addiction counseling limited to substance use disorders and who is licensed under this act. Such person may diagnose substance use disorders only under the direction of a licensed clinical addiction counselor, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of substance abuse disorders or mental disorders.~~

~~(e) "Licensed clinical addiction counselor" means a person who engages in the independent practice of addiction counseling and diagnosis and treatment of substance use disorders specified in the edition of the American psychiatric association's diagnostic and statistical manual of mental disorders (DSM) designated by the board by rules and regulations and is licensed under this act.~~

~~(f) "Licensed master's addiction counselor" means a person who engages in the~~

practice of addiction counseling limited to substance use disorders and who is licensed under the addiction counselor licensure act. Such person may diagnose substance use disorders only under the direction of a licensed clinical addiction counselor, a licensed psychologist, a person licensed to practice medicine and surgery or a person licensed to provide mental health services as an independent practitioner and whose licensure allows for the diagnosis and treatment of substance abuse disorders or mental disorders.

Sec. 22. K.S.A. 2022 Supp. 65-6610 is hereby amended to read as follows: 65-6610. (a) An applicant for licensure as an addiction counselor shall furnish evidence that the applicant:

- (1) Has attained 21 years of age;
- (2) (A) has completed at least a baccalaureate degree from an addiction counseling program that is part of a college or university approved by the board;
- (B) has completed at least a baccalaureate degree from a college or university approved by the board. As part of, or in addition to, the baccalaureate degree coursework, such applicant shall also complete a minimum number of semester hours of coursework on substance use disorders as approved by the board;
- (C) is currently licensed in Kansas as a licensed baccalaureate social worker and has completed a minimum number of semester hours of coursework on substance use disorders as approved by the board; or
- (D) is currently licensed in Kansas by the board as a master social worker, specialist clinical social worker, professional counselor, clinical professional counselor, marriage and family therapist, clinical marriage and family therapist, master's level psychologist, clinical psychotherapist or psychologist. Such licensees shall be eligible to take the examination as required by paragraph (3);
- (3) has passed an examination approved by the board;
- (4) has satisfied the board that the applicant is a person who merits the public trust; and
- (5) has paid the application fee established by the board under K.S.A. 65-6618, and amendments thereto, and, upon notification from the board that all eligibility requirements have been satisfied, paid the license fee established under K.S.A. 65-6618, and amendments thereto.

(b) Applications for licensure as a master's addiction counselor shall be made to the board on a form and in the manner prescribed by the board. Each applicant shall furnish evidence satisfactory to the board that the applicant:

- (1) (A) Has attained 21 years of age;
- (B) (i) has completed at least a master's degree from an addiction counseling program that is part of a college or university approved by the board;
- (ii) has completed at least a master's degree from a college or university approved by the board. As part of or in addition to the master's degree coursework, such applicant shall also complete a minimum number of semester hours of coursework supporting the diagnosis and treatment of substance use disorders as approved by the board; or
- (iii) is currently licensed in Kansas as a licensed master social worker, licensed professional counselor, licensed marriage and family therapist or licensed master's level psychologist;
- (C) has passed an examination approved by the board;
- (D) has satisfied the board that the applicant is a person who merits the public trust; and

(E) has paid the application fee ~~fixed set~~ under K.S.A. 65-6618, and amendments thereto, and, upon notification from the board that all eligibility requirements have been satisfied, paid the license fee as provided by K.S.A. 65-6618, and amendments thereto;
or

(2) (A) has met the following requirements on or before July 1, 2016:

(i) Holds an active license by the board as an addiction counselor; and

(ii) has completed at least a master's degree in a related field from a college or university approved by the board; and

(B) has completed six hours of continuing education in the diagnosis and treatment of substance use disorders during the three years immediately preceding the application date.

(c) Applications for licensure as a clinical addiction counselor shall be made to the board on a form and in the manner prescribed by the board. Each applicant shall furnish evidence satisfactory to the board that the applicant:

(1) Has attained 21 years of age;

(2) (A) (i) has completed at least a master's degree from an addiction counseling program that is part of a college or university approved by the board; and

(ii) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience, including at least 1,500 hours of direct client contact conducting substance abuse assessments and treatment with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of substance use disorders with use of the diagnostic and statistical manual of mental disorders of the American psychiatric association, except that the board may waive $\frac{1}{2}$ of the hours required by this clause for an individual who has a doctoral degree in addiction counseling or a related field approved by the board and who completes the required $\frac{1}{2}$ of the hours in not less than one year of supervised professional experience; or

(B) (i) has completed at least a master's degree from a college or university approved by the board. As part of or in addition to the master's degree coursework, such applicant shall also complete a minimum number of semester hours of coursework supporting the diagnosis and treatment of substance use disorders as approved by the board; and

(ii) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience, including at least 1,500 hours of direct client contact conducting substance abuse assessments and treatment with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of substance use disorders with use of the diagnostic and statistical manual of mental disorders of the American psychiatric association, except that the board may waive $\frac{1}{2}$ of the hours required by this clause for

an individual who has a doctoral degree in addiction counseling or a related field approved by the board and who completes the required $\frac{1}{2}$ of the hours in not less than one year of supervised professional experience; or

(C) (i) has completed a master's degree from a college or university approved by the board and is licensed by the board as a licensed master's addiction counselor; and

(ii) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience, including at least 1,500 hours of direct client contact conducting substance abuse assessments and treatment with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of substance use disorders with use of the diagnostic and statistical manual of mental disorders of the American psychiatric association, except that the board may waive $\frac{1}{2}$ of the hours required by this clause for an individual who has a doctoral degree in addiction counseling or a related field approved by the board and who completes the required $\frac{1}{2}$ of the hours in not less than one year of supervised professional experience; or

(D) is currently licensed in Kansas as a licensed psychologist, licensed specialist clinical social worker, licensed clinical professional counselor, licensed clinical psychotherapist or licensed clinical marriage and family therapist and provides to the board an attestation from a professional licensed to diagnose and treat mental disorders, or substance use disorders, or both, in independent practice or licensed to practice medicine and surgery stating that the applicant is competent to diagnose and treat substance use disorders;

(3) has passed an examination approved by the board;

(4) has satisfied the board that the applicant is a person who merits the public trust; and

(5) has paid the application fee ~~fixed set~~ under K.S.A. 65-6618, and amendments thereto, and, upon notification from the board that all eligibility requirements have been satisfied, paid the license fee established under K.S.A. 65-6618, and amendments thereto.

Sec. 23. K.S.A. 2022 Supp. 65-6611 is hereby amended to read as follows: 65-6611. (a) A person who is waiting to take the examination for licensure as an addiction counselor may apply to the board for a temporary addiction counselor license to practice as a licensed addiction counselor by:

(1) Paying a fee for a temporary license ~~fixed set~~ under K.S.A. 65-6618, and amendments thereto; and

(2) meeting the application requirements as stated in K.S.A. 65-6610(a)(1), (a)(2), (a)(4) and (a)(5), and amendments thereto.

(b) A person who is waiting to take the examination for licensure as a master's addiction counselor may apply to the board for a temporary master's addiction counselor license to practice as a licensed master's addiction counselor by:

(1) Paying a fee for a temporary license ~~fixed set~~ under K.S.A. 65-6618, and amendments thereto; and

(2) meeting the application requirements as stated in K.S.A. 65-6610(b)(1)(A), (b)

(1)(B), (b)(1)(D) and (b)(1)(E), and amendments thereto.

(c) (1) A temporary addiction counselor license or temporary master's addiction counselor license may be issued by the board after the application has been reviewed and approved by the board and the applicant has paid the appropriate fee ~~set by the board for issuance of new licenses.~~

(2) Absent extenuating circumstances approved by the board, a temporary addiction counselor license or a temporary master's addiction counselor license issued by the board shall expire upon the date the board issues or denies the person a license to practice addiction counseling or ~~12~~ 24 months after the date of issuance of the temporary addiction counselor license or temporary master's addiction counselor license.

(3) No temporary addiction counselor license or temporary master's addiction counselor license will be renewed or issued again on any subsequent application for the same license level. The preceding provision in no way limits the number of times an applicant may take the examination.

(d) A person practicing addiction counseling with a temporary addiction counselor license or a temporary master's addiction counselor license may not use the title "licensed addiction counselor" or "licensed master's addiction counselor" or use the initials "LAC" or "LMAC" independently. The word "licensed" may be used only when followed by the words "by temporary license."

(e) No person may practice addiction counseling under a temporary addiction counselor license or a temporary master's addiction counselor license except in a licensed or certified alcohol and other drug abuse program, under the direction of a person licensed by the behavioral sciences regulatory board at the clinical level or a person licensed to practice medicine and surgery.

(f) Nothing in this section shall affect any temporary license to practice issued under this section prior to the effective date of this act and in effect on the effective date of this act. Such temporary license shall be subject to the provisions of this section in effect at the time of its issuance and shall continue to be effective until the date of expiration of the license as provided under this section at the time of issuance of such license.

(g) A person may apply to the board for a student temporary addiction counselor license to practice as a student temporary addiction counselor, on a form and in the manner prescribed by the board, by:

(1) Providing documentation of completing at least 60 credit hours from an institution of higher education with an emphasis in addiction counseling or a related field, as defined by the board in rules and regulations;

(2) providing a signed attestation indicating the applicant's intention to pursue licensure as a licensed addiction counselor with a plan to complete the education requirements toward a licensed addiction counseling license within 48 months;

(3) providing an education plan, signed by an official of the institution of higher education, including steps to obtain coursework necessary to receive an addiction counselor license;

(4) providing a signed attestation from a prospective employer who intends to offer employment when the applicant receives the student temporary addiction counselor license;

(5) submitting a supervision plan signed by a person who is employed by the

prospective employer and who would be providing supervision to the applicant under K.S.A. 65-6611(i), and amendments thereto. Such supervision plan shall include not less than four hours of supervision per month and not fewer than two supervision meetings per month. A maximum of two hours per month may be in group supervision;

(6) satisfying the board that the applicant is a person who merits the public trust;

(7) attaining 20 years of age; and

(8) paying a fee for a student temporary addiction counselor license established under K.S.A. 65-6618, and amendments thereto.

(h) A student temporary addiction counselor license issued by the board shall expire upon the date the board issues the person a permanent license to practice addiction counseling or 24 months after the date of issuance of the student temporary addiction counselor license. A student temporary addiction counselor license may be renewed for one additional 24-month period by demonstrating:

(1) Evidence of the person's compliance with the education plan, including completion of coursework and remaining in good standing with the institution of higher education;

(2) changes or updates to the education plan signed by a representative of the institution of higher education;

(3) evidence of supervision logs signed by the supervisor and student for the periods of supervision; and

(4) paying a fee for renewal of a student temporary addiction counselor license established under K.S.A. 65-6618, and amendments thereto.

(i) No person may practice addiction counseling under a student temporary addiction counselor license except in a licensed or certified alcohol and other drug abuse program, a certified community behavioral health clinic or a community mental health center, supervised by a person licensed by the behavioral sciences regulatory board as an addiction counselor, master's addiction counselor or clinical addiction counselor or other individual licensed by the behavioral sciences regulatory board holding a license as a master's social worker, specialist clinical social worker, professional counselor, clinical professional counselor, marriage and family therapist, clinical marriage and family therapist, master's level psychologist, clinical psychotherapist or psychologist.

Sec. 24. K.S.A. 2022 Supp. 65-6613 is hereby amended to read as follows: 65-6613. (a) The board may issue a license to an individual who is currently registered, certified or licensed to practice addiction counseling in another jurisdiction if the board determines that:

(1) The standards for registration, certification or licensure to practice addiction counseling in the other jurisdiction are substantially the equivalent of the requirements of the addiction counselor licensure act and rules and regulations of the board; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice as an addiction counselor with a similar scope of practice for at least ~~48~~ of the last 54 ~~12~~ months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) completion of at least a baccalaureate degree from a college or university approved by the board.

(b) The board may issue a license to an individual who is currently registered, certified or licensed to practice addiction counseling at the master's level in another jurisdiction if the board determines that:

(1) (A) The standards for registration, certification or licensure to practice addiction counseling at the master's level in the other jurisdiction are substantially the equivalent of the requirements of the addiction counselor licensure act and rules and regulations of the board; and

(B) completion of at least a master's degree from a college or university approved by the board; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice addiction counseling at the master's level with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) completion of at least a master's degree from a college or university approved by the board.

(c) The board may issue a license to an individual who is currently registered, certified or licensed to practice addiction counseling at the clinical level in another jurisdiction if the board determines that:

(1) (A) The standards for registration, certification or licensure to practice addiction counseling at the clinical level in the other jurisdiction are substantially the equivalent of the requirements of the addiction counselor licensure act and rules and regulations of the board; and

(B) the applicant demonstrates completion of at least a master's degree from a college or university approved by the board; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure to practice addiction counseling at the clinical level with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency;

(C) completion of at least a master's degree from a college or university approved by the board; and

(D) at least two of the following areas acceptable to the board:

(i) Either coursework as established by rules and regulations of the board or passing a national clinical examination approved by the board;

(ii) three years of clinical practice with demonstrated experience supporting diagnosing or treating substance use disorders; or

(iii) attestation from a professional licensed to diagnose and treat mental disorders, or substance use disorders, or both, in independent practice or licensed to practice

medicine and surgery, stating that the applicant is competent to diagnose and treat substance use disorders.

(d) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 65-6618, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall submit the license fee as provided in K.S.A. 65-6618, and amendments thereto.

Sec. 25. K.S.A. 65-6614 is hereby amended to read as follows: 65-6614. (a) An applicant who meets the requirements for licensure pursuant to this act, has paid the license fee provided for by K.S.A. 65-6618, and amendments thereto, and has otherwise complied with the provisions of this act shall be licensed by the board.

(b) Licenses issued pursuant to this act shall expire 24 months from the date of issuance unless revoked prior to that time. A license may be renewed upon application and payment of the fee provided for by K.S.A. 65-6618, and amendments thereto. The application for renewal shall be accompanied by evidence satisfactory to the board that the applicant has completed during the previous 24 months the continuing education required by rules and regulations of the board, including not less than three hours in ethics. ~~In addition~~ Prior to July 1, 2025, as part of such continuing education, the master's addiction counselor applicant and the clinical addiction counselor applicant shall complete not less than six continuing education hours relating to diagnosis and treatment of substance use disorders. On and after July 1, 2025, as part of such continuing education, a master's addiction counselor applicant or clinical addiction counselor applicant shall complete not less than three continuing education hours relating to diagnosis and treatment of substance use disorders.

(c) (1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(d) A person whose license has been suspended or revoked may make written application to the board requesting reinstatement of the license upon termination of the period of suspension or revocation in a manner prescribed by the board, which application shall be accompanied by the fee provided for by K.S.A. 65-6618, and amendments thereto.

(e) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) The renewal fee established under K.S.A. 65-6618, and amendments thereto, and, for any person whose license has been expired for one year or less, an additional fee equal to the renewal fee; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied by the fee established under K.S.A. 65-6618, and amendments thereto. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or renewed.

~~(f)~~(f) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 26. K.S.A. 65-6618 is hereby amended to read as follows: 65-6618. (a) The board may ~~fix~~ collect the following fees, and any such fees shall be established by rules and regulations adopted by the board:

- (1) For application for licensure as an addiction counselor, not to exceed \$150;
- (2) for original licensure as an addiction counselor, not to exceed \$150;
- (3) for renewal for licensure as an addiction counselor, not to exceed \$150;
- (4) for a temporary license as an addiction counselor, not to exceed \$100;
- (5) for a six-month reinstatement temporary license as an addiction counselor, not to exceed \$50;
- (6) for a student temporary addiction counselor license, not to exceed \$100;
- (7) for renewal for a student temporary addiction counselor license, not to exceed \$100;
- (8) for application for licensure as a master's addiction counselor, not to exceed \$150;
- ~~(6)~~(9) for original licensure as a master's addiction counselor, not to exceed \$150;
- ~~(7)~~(10) for renewal for licensure as a master's addiction counselor, not to exceed \$150;
- (11) for a temporary license as a master's addiction counselor, not to exceed \$100;
- (12) for a six-month reinstatement temporary license as a master's addiction counselor, not to exceed \$50;
- ~~(8)~~(13) for application for licensure as a clinical addiction counselor, not to exceed \$150;
- ~~(9)~~(14) for original licensure as a clinical addiction counselor, not to exceed \$150;

~~(10)~~(15) for renewal for licensure as a clinical addiction counselor, not to exceed \$150;

~~(11)~~(16) for a six-month reinstatement temporary license as a clinical addiction counselor, not to exceed \$50;

~~(12)~~(17) for a temporary permit to practice clinical addiction counseling, not to exceed \$200;

~~(13)~~(18) for extension of a temporary permit to practice clinical addiction counseling, not to exceed \$200;

~~(14)~~(19) for reinstatement of a license, not to exceed \$150;

~~(15)~~(20) for replacement of a license, not to exceed \$20;

~~(16)~~(21) for late renewal penalty, an amount equal to the fee for renewal; and

~~(17)~~(22) for a wallet license, not more than \$5.

(b) The board shall require that fees paid for any examination under the addiction counselor licensure act be paid directly to the examination services by the person taking the examination.

(c) Fees paid to the board are not refundable.

Sec. 27. K.S.A. 65-7504 is hereby amended to read as follows: 65-7504. (a) ~~The board may deny, suspend, revoke or refuse renewal of any license issued under this act if the board finds that the applicant or license holder has~~ refuse to issue, renew or reinstate a license, may condition, limit, revoke or suspend a license, may publicly or privately censure a licensee or may impose a fine not to exceed \$1,000 per violation upon a finding that a licensee or an applicant for licensure has:

(1) Used any controlled substance or alcoholic beverage to an extent that such use impairs such person's ability to perform the work of any profession licensed or regulated by this act.

(2) ~~The person has~~ Been finally adjudicated and found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense reasonably related to the qualifications, functions or duties of any professional licensed or regulated under this act, for any offense an essential element of which is fraud, dishonesty or an act of violence, or for any offense involving moral turpitude, whether or not a sentence is imposed.

(3) Used any fraud, deception or misrepresentation in securing any license issued under this act.

(4) Obtained or attempted to obtain any fee, charge, tuition or other compensation by fraud, deception or misrepresentation.

(5) Committed any act of incompetency, misconduct, gross negligence, fraud, misrepresentation or dishonesty in the performance of the functions or duties of any profession licensed by the board.

(6) Committed any violation of or assisted or enabled any person to violate any provision of this act or any rule and regulation promulgated thereunder.

(7) Impersonated any person holding a certificate of registration or authority, permit or license or allowed any other person to use such person's certificate of registration or authority, permit, license or diploma from any school.

(8) Been disciplined in any action by another state, territory, federal agency or country which would constitute grounds for a license issued under this act being suspended or revoked.

(9) Been finally adjudged insane or incapacitated by a court of competent

jurisdiction.

(10) Assisted or enabled any person to practice or offer to practice any profession licensed or regulated by the board when such person is not eligible to practice such profession as required by law.

(11) Issued any certificate of registration or authority, permit or license based upon a material mistake of fact.

(12) Failed to display a valid certificate or license if so required by this act or any rules and regulations promulgated thereunder.

(13) Violated any professional trust or confidence.

(14) Used any advertisement or solicitation which is false, misleading or deceptive to the general public or persons to whom the advertisement or solicitation is primarily directed.

(15) Been found ~~guilty of to have engaged in~~ unprofessional conduct ~~or professional incompetency~~ as defined by ~~the board by~~ applicable rules and regulations adopted by the board.

(16) Violated any lawful order or directive of the board previously entered by the board.

~~(b) Any action taken under this section which affects any license or imposes any administrative penalty shall be taken only after notice and an opportunity for a hearing conducted in accordance with the provisions of Administrative proceedings and disciplinary actions regarding licensure under the applied behavior analysis licensure act shall be conducted in accordance with the Kansas administrative procedure act. Judicial review and civil enforcement of agency actions under the applied behavior analysis licensure act shall be in accordance with the Kansas judicial review act.~~

Sec. 28. K.S.A. 65-7505 is hereby amended to read as follows: 65-7505. The board shall ~~promulgate~~ adopt rules and regulations necessary to implement and administer this act. Such rules and regulations shall include, but not be limited to:

(a) The form and content of license applications required and the procedures for filing an application for an initial or renewal license or reinstatement in this state;

(b) the establishment of fees for licenses; ~~and the renewal and reinstatement~~ thereof; to cover all or any part of the cost of administering the provisions of this act;

(c) the educational and training requirements for licensed behavior analysts and licensed assistant behavior analysts;

(d) the roles, responsibilities and duties of licensed behavior analysts and licensed assistant behavior analysts;

(e) the characteristics of supervision and supervised clinical practicum experience for the licensed behavior analysts and the licensed assistant behavior analysts;

(f) the supervision of licensed behavior analysts and licensed assistant behavior analysts;

(g) the requirements for continuing education for licensed behavior analysts and licensed assistant behavior analysts;

(h) standards of professional competency;

(i) standards of professional conduct; and

(j) such other rules and regulations as the board deems necessary to carry out the provisions of this act.

Sec. 29. K.S.A. 74-5302 is hereby amended to read as follows: 74-5302. ~~For the purpose of this act the following definitions shall apply~~ As used in the licensure of

psychologists act of the state of Kansas:

(a) "Board" means the behavioral sciences regulatory board created by K.S.A. 74-7501, and amendments thereto.

(b) "Extenuating circumstances" means any condition or situation caused by events beyond an individual's control that is sufficiently extreme in nature to result in the:

(1) Individual's inability to comply with requirements; or

(2) inadvisability of requiring the individual to comply with requirements.

(c) "License" means a license as a psychologist issued by the board.

(d) "Licensed psychologist" means a person licensed by the board under the provisions of the licensure of psychologists act of the state of Kansas.

(e) "Merits the public trust" means that an applicant or licensee possesses the high standard of good moral character and fitness that is required to practice psychology as demonstrated by the following personal qualities:

(1) Good judgment;

(2) integrity;

(3) honesty;

(4) fairness;

(5) credibility;

(6) reliability;

(7) respect for others;

(8) respect for the laws of this state and the nation;

(9) self-discipline;

(10) self-evaluation;

(11) initiative; and

(12) commitment to the psychology profession and its values and ethics.

(f) "Practice of psychology" means the application of established principles of learning, motivation, perception, thinking and emotional relationships to problems of behavior adjustment, group relations and behavior modification, by persons trained in psychology. The application of such principles includes, but is not restricted to, counseling and the use of psychological remedial measures with persons, in groups or individually, having adjustment or emotional problems in the areas of work, family, school and personal relationships; measuring and testing personality, intelligence, aptitudes, public opinion, attitudes and skills; the teaching of such subject matter; and the conducting of research on problems relating to human behavior, except that in all cases involving the care of the sick and ill as defined by the laws of this state, the primary responsibility devolves upon those licensed under the Kansas healing arts act. The practice of psychology includes the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations. If a licensed psychologist cannot make an independent diagnosis of a mental disorder, such psychologist shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed psychologist may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(b)(g) "Represents oneself to be a psychologist" means that a person engages in the

practice of psychology for a fee, monetary or otherwise, or holds oneself out to the public by any title or description of services incorporating the word "psychologic," "psychological," "psychologist" or "psychology" and under such title or description offers to render or renders services to individuals, corporations or the public for a fee, monetary or otherwise.

~~(e) "Board" means the behavioral sciences regulatory board created by K.S.A. 74-7501 and amendments thereto.~~

~~(d) "License" means a license as a psychologist issued by the board.~~

~~(e) "Licensed psychologist" means a person licensed by the board under the provisions of this act.~~

Sec. 30. K.S.A. 2022 Supp. 74-5310 is hereby amended to read as follows: 74-5310. (a) The board shall issue a license as a psychologist to any person who pays a nonrefundable application fee prescribed by the board, if required by the board, not in excess of \$225 and, if required by the board, a nonrefundable original license fee not in excess of \$150, who satisfies the board as to such person's training and experience after a thorough review of such person's credentials and who passes a satisfactory examination in psychology. Any person paying the fee ~~must~~ shall also submit evidence verified by oath and satisfactory to the board that such person:

- (1) Is at least 21 years of age;
- (2) ~~is of good moral character~~ a person who merits the public trust;
- (3) has received the doctor's degree based on a program of studies in content primarily psychological from an educational institution having a graduate program with standards consistent with those of the state universities of Kansas, or the substantial equivalent of such program in both subject matter and extent of training; and
- (4) has had at least two years of supervised experience, a significant portion of which shall have been spent in rendering psychological services satisfying the board's approved standards for the psychological service concerned.

(b) The board shall adopt rules and regulations establishing the criteria which an educational institution shall satisfy in meeting the requirements established under subsection (a)(3). The board may send a questionnaire developed by the board to any educational institution for which the board does not have sufficient information to determine whether the educational institution meets the requirements of subsection (a) (3) and rules and regulations adopted under this section. The questionnaire providing the necessary information shall be completed and returned to the board in order for the educational institution to be considered for approval. The board may contract with investigative agencies, commissions or consultants to assist the board in obtaining information about educational institutions. In entering such contracts the authority to approve educational institutions shall remain solely with the board.

(c) (1) An individual may apply to the board for a community-based psychologist license to practice psychology in the scope of employment by a community mental health center, as defined in K.S.A. 39-2002, and amendments thereto, a federally qualified health center, as defined in K.S.A. 65-7402, and amendments thereto, a psychiatric residential treatment facility as defined in K.S.A. 39-2002, and amendments thereto, or a private treatment facility as defined in K.S.A. 59-29b46, and amendments thereto.

(2) A community-based psychologist license may be issued by the board after the board reviews and approves the application and the applicant has paid the fee set by the

board for issuance of a community-based psychologist license.

(3) (A) Absent extenuating circumstances approved by the board, a community-based psychologist license issued by the board shall expire:

(i) Upon the date the board issues or denies a license to practice psychology; or

(ii) 24 months after the date of issuance of the community-based psychologist license.

(B) No community-based psychologist license shall be renewed or issued again on any subsequent application for the same license level. This paragraph shall not be construed to limit the number of times an applicant may take the examination.

(4) A person practicing psychology with a community-based psychologist license may use the title "licensed psychologist" or the initials "LP" independently.

(5) No person may practice psychology under a community-based psychologist license except under the supervision of a person licensed by the board to practice at the independent level.

(6) The board shall adopt rules and regulations to set the fee, if required by the board, for the issuance of a community-based psychologist license in an amount not to exceed \$225.

(7) The board shall not issue a community-based psychologist license or temporary psychologist license to an individual who has previously been issued a community-based psychologist license or temporary psychologist license.

Sec. 31. K.S.A. 2022 Supp. 74-5315 is hereby amended to read as follows: 74-5315. (a) The board may grant a license to any person who, at the time of application, is registered, certified or licensed as a psychologist at the doctoral level in another jurisdiction if the board determines that:

(1) The requirements of such jurisdiction for such certification or licensure are substantially the equivalent of the requirements of this state; or

(2) the applicant demonstrates on forms provided by the board compliance with the following standards as adopted by the board:

(A) Registration, certification or licensure as a psychologist at the doctoral level with a similar scope of practice for at least ~~48 of the last 12~~ 54 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) a doctoral degree in psychology from a regionally accredited university or college.

(b) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 74-5310, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall pay the license fee as provided in K.S.A. 74-5310, and amendments thereto.

Sec. 32. K.S.A. 2022 Supp. 74-5316 is hereby amended to read as follows: 74-5316. (a) Upon application, the board may issue temporary licenses to persons who have met all qualifications for licensure under the provisions of the licensure of psychologists act of the state of Kansas, except passage of the required examination, pursuant to K.S.A. 74-5310, and amendments thereto, who have paid the required application and temporary license fees and who have submitted documentation as

required by the board, under the following:

(1) Absent extenuating circumstances approved by the board, a temporary license issued by the board shall expire upon the earlier of the date the board issues or denies a license to practice psychology or two years after the date of issuance of the temporary license. No temporary license shall be renewed or issued again on any subsequent application for licensure under the provisions of the licensure of psychologists act of the state of Kansas. This paragraph shall not limit the number of times that an applicant may take the required examination;

~~(2) the board shall adopt rules and regulations prescribing continuing education requirements for temporary licensees, including, but not limited to, a requirement that temporary licensees shall complete a minimum of 25 contact hours of continuing education during the two-year period of temporary licensure, which shall include a minimum of three hours in psychology ethics;~~

~~(3) no person may shall~~ work under a temporary license except under the supervision of a licensed psychologist as prescribed in rules and regulations adopted by the board; and

~~(4)~~(3) the fee for such temporary license may be ~~fixed set~~ by the board and shall not exceed \$200, and any such fee shall be established by rules and regulations adopted by the board.

(b) Upon application, the board may issue temporary licenses not to exceed two years to persons who have completed all requirements for a doctoral degree approved by the board but have not received such degree conferral or who have met all qualifications for licensure under provisions of such act, except completion of the postdoctoral supervised work experience pursuant to K.S.A. 74-5310(a)(4), and amendments thereto, who have paid the required application and temporary license fees and who have submitted documentation as required by the board, under the following:

(1) The temporary license shall expire at the end of the two-year period after issuance or if such temporary licensee is denied a license to practice psychology;

(2) the temporary license may be renewed for one additional two-year period;

(3) no temporary license shall be issued again on any subsequent application for licensure under the provisions of the licensure of psychologists act of the state of Kansas. This paragraph shall not limit the number of times that an applicant may take the required examination;

(4) temporary licensees shall be working toward the completion of the postdoctoral supervised work experience prescribed in K.S.A. 74-5310(a)(4), and amendments thereto;

~~(5) the board shall adopt rules and regulations prescribing continuing education requirements for temporary licensees, including, but not limited to, a requirement that temporary licensees shall complete a minimum of 25 contact hours of continuing education during the two-year period of temporary licensure, which shall include a minimum of three hours in psychology ethics;~~

~~(6) no temporary licensee may shall~~ work under a temporary license except under the supervision of a licensed psychologist as prescribed in rules and regulations adopted by the board; and

~~(7)~~(6) the fee for a renewal of the temporary license may be ~~fixed set~~ by the board and shall not exceed \$200 per issuance, and any such fee shall be established by rules and regulations adopted by the board.

(c) A person practicing psychology with a temporary license ~~may~~ shall not use the title "licensed psychologist" or the initials "LP," independently. The word "licensed" may be used only when preceded by the word "temporary."

(d) This section shall be a part of and supplemental to the provisions of article 53 of chapter 74 of the Kansas Statutes Annotated, and amendments thereto.

(e) As used in this section, "temporary licensee" means any person practicing psychology with a temporary license pursuant to subsection (a) or (b).

Sec. 33. K.S.A. 74-5318 is hereby amended to read as follows: 74-5318. (a) An application for renewal shall be accompanied by evidence satisfactory to the board that the applicant has completed, during the previous 24 months, the continuing education required by rules and regulations of the board. Prior to July 1, 2025, as part of such continuing education, a licensed psychologist shall complete not less than six continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics. On and after July 1, 2025, as part of such continuing education, a licensee shall complete not less than three continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics.

(b) (1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(c) A licensee shall submit the application to the board with a renewal fee ~~fixed set~~ by rules and regulations of the board not to exceed \$200. Upon receipt of such application and fee, the board shall issue a renewal license for the period commencing on the date on which the license is issued and expiring on June 30 of the next even-numbered year. Initial licenses shall be for the current biennium of registration.

~~(e)~~(d) Applications for renewal of a license shall be made biennially on or before ~~July 1~~ June 30 and, if not so made, an additional fee equal to the renewal fee shall be

added to the regular renewal fee.

~~(d)~~(e) Any psychologist who has failed to renew a license and continues to represent oneself as a psychologist after ~~July 1~~ June 30 shall be in violation of the licensure of psychologists act of the state of Kansas. ~~The board may suspend or revoke such psychologist's license under the provisions of K.S.A. 74-5324, and amendments thereto.~~

(f) A person whose license has been suspended or revoked may make written application to the board requesting reinstatement of the license upon termination of the period of suspension or revocation. Such application shall be in a manner prescribed by the board and accompanied by a reinstatement fee not to exceed \$200 prescribed by the board in rules and regulations.

(g) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) The required renewal fee and, for any person whose license has been expired for one year or less, an additional fee equal to the renewal fee; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied by a fee not to exceed \$50 prescribed by the board in rules and regulations. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or renewed.

~~(e)~~(h) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 34. K.S.A. 74-5361 is hereby amended to read as follows: 74-5361. As used in ~~this~~ the licensure of master's level psychologists act:

~~(a) "Practice of psychology" shall have the meaning ascribed thereto in K.S.A. 74-5302 and amendments thereto.~~

~~(b) "Board" means the behavioral sciences regulatory board created by K.S.A. 74-7501, and amendments thereto.~~

~~(b) "Extenuating circumstances" means any condition or situation caused by events beyond an individual's control that is sufficiently extreme in nature to result in the:~~

~~(1) Individual's inability to comply with requirements; or~~

~~(2) inadvisability of requiring the individual to comply with requirements.~~

~~(c) "Licensed clinical psychotherapist" means a person licensed by the board under the licensure of master's level psychologists act who engages in the independent practice of master's level psychology, including the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations.~~

~~(d) "Licensed master's level psychologist" means a person licensed by the board under the provisions of this the licensure of master's level psychologists act.~~

~~(d) "Licensed clinical psychotherapist" means a person licensed by the board under this act who engages in the independent practice of master's level psychology including the diagnosis and treatment of mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations.~~

(e) "Master's level psychology" means the practice of psychology pursuant to the restrictions set out in K.S.A. 74-5362, and amendments thereto, and includes the diagnosis and treatment of mental disorders as authorized under K.S.A. 74-5361 et seq., and amendments thereto.

(f) "Practice of psychology" means the same as defined in K.S.A. 74-5302, and amendments thereto.

Sec. 35. K.S.A. 2022 Supp. 74-5363 is hereby amended to read as follows: 74-5363. (a) Any person who desires to be licensed under this act shall apply to the board in writing, on forms prepared and furnished by the board. Each application shall contain appropriate documentation of the particular qualifications required by the board and shall be accompanied by the required fee.

(b) The board shall license as a licensed master's level psychologist any applicant for licensure who pays the fee prescribed by the board under K.S.A. 74-5365, and amendments thereto, which shall not be refunded, who has satisfied the board as to such applicant's training and who complies with the provisions of this subsection. An applicant for licensure also shall submit evidence satisfactory to the board that such applicant:

- (1) Is at least 21 years of age;
- (2) has satisfied the board that the applicant is a person who merits public trust;
- (3) has received at least 60 graduate hours including a master's degree in psychology based on a program of studies in psychology from an educational institution having a graduate program in psychology consistent with state universities of Kansas; or until July 1, 2003, has received at least a master's degree in psychology and during such master's or post-master's coursework completed a minimum of 12 semester hours or its equivalent in psychological foundation courses such as, but not limited to, philosophy of psychology, psychology of perception, learning theory, history of psychology, motivation, and statistics and 24 semester hours or its equivalent in professional core courses such as, but not limited to, two courses in psychological testing, psychopathology, two courses in psychotherapy, personality theories, developmental psychology, research methods, social psychology; or has passed comprehensive examinations or equivalent final examinations in a doctoral program in psychology and during such graduate program completed a minimum of 12 semester hours or its equivalent in psychological foundation courses such as, but not limited to, philosophy of psychology, psychology of perception, learning theory, history of psychology, motivation; and statistics and 24 semester hours or its equivalent in professional core courses such as, but not limited to, two courses in psychological testing, psychopathology, two courses in psychotherapy, personality theories, developmental psychology, research methods, social psychology;
- (4) has completed 750 clock hours of academically supervised practicum in the master's degree program or 1,500 clock hours of postgraduate supervised work experience; and
- (5) has passed an examination approved by the board with a minimum score set by

the board by rules and regulations.

(c) (1) Applications for licensure as a clinical psychotherapist shall be made to the board on a form and in the manner prescribed by the board. Each applicant shall furnish evidence satisfactory to the board that the applicant:

(A) Is licensed by the board as a licensed master's level psychologist or meets all requirements for licensure as a master's level psychologist;

(B) has completed 15 credit hours as part of or in addition to the requirements under subsection (b) supporting diagnosis or treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, through identifiable study of: Psychopathology, diagnostic assessment, interdisciplinary referral and collaboration, treatment approaches and professional ethics;

(C) has completed a graduate level supervised clinical practicum of supervised professional experience including psychotherapy and assessment with individuals, couples, families or groups, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual, with not less than 350 hours of direct client contact or additional postgraduate supervised experience as determined by the board;

(D) has completed not less than two years of postgraduate supervised professional experience in accordance with a clinical supervision plan approved by the board of not less than 3,000 hours of supervised professional experience including at least 1,500 hours of direct client contact conducting psychotherapy and assessments with individuals, couples, families or groups and not less than 100 hours of face-to-face clinical supervision, as defined by the board in rules and regulations, including not less than 50 hours of individual supervision, except that the board may waive the requirement that such supervision be face-to-face upon a finding of extenuating circumstances, integrating diagnosis and treatment of mental disorders with use of the American psychiatric association's diagnostic and statistical manual;

(E) for persons earning a degree under subsection (b) prior to July 1, 2003, in lieu of the education requirements under subparagraphs (B) and (C), has completed the education requirements for licensure as a licensed master's level psychologist in effect on the day immediately preceding the effective date of this act;

(F) for persons who apply for and are eligible for a temporary master's level psychology license to practice as a licensed master's level psychologist on the day immediately preceding the effective date of this act, in lieu of the education and training requirements under subparagraphs (B), (C) and (D), has completed the education and training requirements for licensure as a master's level psychologist in effect on the day immediately preceding the effective date of this act;

(G) has passed an examination approved by the board with the same minimum passing score as that set by the board for licensed psychologists; and

(H) has paid the application fee; if required by the board and, upon notification from the board that all eligibility requirements have been satisfied, paid the license fee.

(2) A person who was licensed or registered as a master's level psychologist in Kansas at any time prior to the effective date of this act, who has been actively engaged in the practice of master's level psychology as a registered or licensed master's level psychologist within five years prior to the effective date of this act and whose last license or registration in Kansas prior to the effective date of this act was not suspended or revoked, upon application to the board, payment of fees and completion of applicable

continuing education requirements, shall be licensed as a licensed clinical psychotherapist by providing demonstration of competence to diagnose and treat mental disorders through at least two of the following areas acceptable to the board:

(A) Either: (i) Graduate coursework; or (ii) passing a national, clinical examination;
(B) either: (i) Three years of clinical practice in a community mental health center, its contracted affiliate or a state mental hospital; or (ii) three years of clinical practice in other settings with demonstrated experience in diagnosing or treating mental disorders;
or

(C) attestation from one professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery that the applicant is competent to diagnose and treat mental disorders.

(3) A licensed clinical psychotherapist may engage in the independent practice of master's level psychology and is authorized to diagnose and treat mental disorders specified in the edition of the diagnostic and statistical manual of mental disorders of the American psychiatric association designated by the board by rules and regulations. When a client has symptoms of a mental disorder, a licensed clinical psychotherapist shall consult with the client's primary care physician or psychiatrist to determine if there may be a medical condition or medication that may be causing or contributing to the client's symptoms of a mental disorder. A client may request in writing that such consultation be waived and such request shall be made a part of the client's record. A licensed clinical psychotherapist may continue to evaluate and treat the client until such time that the medical consultation is obtained or waived.

(d) The board shall adopt rules and regulations establishing the criteria that an educational institution shall satisfy in meeting the requirements established under subsection (b)(3). The board may send a questionnaire developed by the board to any educational institution for which the board does not have sufficient information to determine whether the educational institution meets the requirements of subsection (b)(3) and rules and regulations adopted under this section. The questionnaire providing the necessary information shall be completed and returned to the board in order for the educational institution to be considered for approval. The board may contract with investigative agencies, commissions or consultants to assist the board in obtaining information about educational institutions. In entering such contracts the authority to approve educational institutions shall remain solely with the board.

(e)(1) An individual may apply to the board for a community-based master's level psychologist license to practice master's level psychology in the scope of employment by a community mental health center, as defined in K.S.A. 39-2002, and amendments thereto, a federally qualified health center as defined in KSA 65-7402, and amendments thereto, a psychiatric residential treatment facility as defined in KSA 39-2002, and amendments thereto, or a private treatment facility as defined in K.S.A. 59-29b46, and amendments thereto.

(2) A community-based master's level psychologist license may be issued by the board after the board reviews and approves the application and the applicant has paid the fee set by the board for issuance of a community-based master's level psychologist license.

(3)(A) Absent extenuating circumstances approved by the board, a community-based master's level psychologist license issued by the board shall expire:

(i) Upon the date the board issues or denies a license to practice master's level

psychology; or

(ii) 24 months after the date of issuance of the community-based master's level psychologist license.

(B) No community-based master's level psychologist license shall be renewed or issued again on any subsequent application for the same license level. This paragraph shall not be construed to limit the number of times an applicant may take the examination.

(4) A person practicing master's level psychology with a community-based master's level psychologist license may use the title "licensed master's level psychologist" or the initials "LMLP" independently.

(5) No person may practice master's level psychology under a community-based master's level psychologist license except under the supervision of a person licensed to practice psychology or master's level psychology in Kansas.

(6) The board shall adopt rules and regulations to set the fee, if required by the board, for the issuance of a community-based master's level psychologist license in an amount not to exceed \$100.

(7) The board shall not issue a community-based master's level psychologist license or temporary master's level psychologist license to an individual who has previously been issued a community-based master's level psychologist license or temporary master's level psychologist license.

Sec. 36. K.S.A. 74-5365 is hereby amended to read as follows: 74-5365. (a) The following fees may be ~~fixed set~~ by the board for licensure under the licensure of master's level psychologists act: For application, issuance of a new license and renewal of a license, an amount not to exceed \$200; for replacement of a license, an amount not to exceed \$20; and for a wallet card license, an amount not to exceed \$5. Any such fees required by the board shall be established by rules and regulations adopted by the board.

(b) Fees paid to the board are not refundable.

(c) The application for renewal shall be accompanied by evidence satisfactory to the board that the applicant has completed, during the previous 24 months, the continuing education required by rules and regulations of the board. Prior to July 1, 2025, as part of such continuing education, a licensed master's level psychologist and a licensed clinical psychotherapist shall complete not less than six continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics. On and after July 1, 2025, as part of such continuing education, a licensee shall complete not less than three continuing education hours relating to diagnosis and treatment of mental disorders and not less than three continuing education hours of professional ethics.

(d)(1) A licensee who is unable to complete the required continuing education hours for renewal may request additional time to complete any remaining continuing education hours. Such request shall be made to the board not later than 30 calendar days prior to the expiration of the license and shall include:

(A) The licensee's reason for requesting additional time, showing extenuating circumstances for why the hours could not be completed during the license period; and

(B) a plan outlining the manner in which the licensee intends to complete the remaining continuing education hours.

(2) The board may grant a licensee up to three additional months beyond the license expiration date to complete the required continuing education hours.

(3) A licensee who receives additional time to complete continuing education hours under this subsection shall:

(A) Renew the license prior to the license expiration date and report to the board the number of continuing education hours completed on such date;

(B) notify the board upon completing the remaining continuing education hours; and

(C) be subject to an audit by the board of the total number of continuing education hours completed for the applicable license period.

(4) Continuing education hours completed during additional time granted under this subsection shall be credited only toward the requirements for the license period for which additional time is granted.

(5) A licensee shall not be approved for additional time to complete continuing education requirements in consecutive license periods.

(e) Within 30 days after any change of permanent address, a licensee shall notify the board of such change.

Sec. 37. K.S.A. 74-5366 is hereby amended to read as follows: 74-5366. (a) All licenses shall be effective upon the date issued and shall expire at the end of 24 months from the date of issuance.

(b) A license may be renewed by the payment of the renewal fee and the execution and submission of a signed statement, on a form provided by the board, attesting that the applicant's license has been neither revoked nor currently suspended and that the applicant has met the requirements for continuing education set forth in this act.

~~(c) If the application for renewal, including payment of the required renewal fee, is not made on or before the date of the expiration of the license, the license is void, and no license shall be reinstated except upon payment of the required renewal fee, plus a penalty equal to the renewal fee, and proof satisfactory to the board of compliance with the continuing education requirements. Upon receipt of such payment and proof, the board shall reinstate the license.~~

~~(d) A person whose license has been suspended or revoked may make written application to the board requesting reinstatement of the license upon termination of the period of suspension or revocation. Such application shall be in a manner prescribed by the board and accompanied by a reinstatement fee.~~

(d) (1) A person whose license has expired may make written application to the board requesting reinstatement of the license in a manner prescribed by the board, and such application shall be accompanied by:

(A) A reinstatement fee, and, for any person whose license has been expired for one year or less, a penalty established by the board in rules and regulations; and

(B) evidence satisfactory to the board that the person has completed during the previous 24 months the continuing education requirements for one license period.

(2) A person requesting to reinstate a license that has been expired for longer than one year who has not completed the necessary continuing education hours for reinstatement may submit an application for a six-month reinstatement temporary license in a manner prescribed by the board, and such application shall be accompanied by a fee of \$25. A licensee practicing under a six-month reinstatement temporary license shall complete the continuing education requirements required for a permanent license prior to the expiration of the temporary license and notify the board upon such completion. A six-month reinstatement temporary license shall not be extended or

renewed.

~~(e)~~ A duplicate license shall be issued by the board upon receipt of a \$20 fee.

~~(e)(f)~~ A person registered as a masters level psychologist on December 30, 1996, shall be deemed to be a licensed masters level psychologist under this act. Such person shall not be required to file an original application for licensure under this act, but shall apply to the board for a license in lieu of registration upon payment of the fee set by the board for renewal of license. Any application for registration filed but which has not been granted prior to January 1, 1997, shall be processed as an application for licensure pursuant to this act. For exchange of a license in lieu of registration pursuant to this subsection, a fee not to exceed \$100.

~~(f)(g)~~ The board shall collect a fee not to exceed \$100 for exchange of a license in lieu of a registration pursuant to subsection ~~(e)(f)~~.

Sec. 38. K.S.A. 74-5367 is hereby amended to read as follows: 74-5367. (a) The board may issue a temporary master's level psychology license to practice as a licensed master's level psychologist to any person who pays a nonrefundable fee prescribed by the board under this section, ~~which shall not be refunded,~~ and who meets all the requirements for licensure under K.S.A. 74-5361 et seq., and amendments thereto, as a licensed master's level psychologist except the requirement of postgraduate supervised work experience or passing the licensing examination, or both.

(b) Absent extenuating circumstances approved by the board, a temporary master's level psychology license issued by the board shall expire upon the date the board issues or denies a license to practice master's level psychology or 24 months after the date of issuance of the temporary master's level psychology license. No temporary master's level psychology license issued by the board ~~will shall~~ be renewed or issued again on any subsequent applications for the same license level. ~~The preceding provision in no way limits~~ This subsection shall not limit the number of times an applicant may take the examination.

(c) The board may fix a fee for the application of the temporary master's level psychology license. The application fee shall not exceed \$100. Any such fee shall be established by rules and regulations adopted by the board.

(d) A person practicing master's level psychology with a temporary master's level psychology license ~~may shall~~ not use the title "licensed master's level psychologist" or the initials "LMLP" independently. The word "licensed" may be used only when followed by the words "by temporary license" such as licensed master's level psychologist by temporary license, or master's level psychologist licensed by temporary license.

(e) No person ~~may shall~~ work under a temporary master's level psychology license except under the supervision of a person licensed to practice psychology or master's level psychology in Kansas.

(f) The application for a temporary master's level psychology license may be denied or a temporary master's level psychology license ~~which that~~ has been issued may be suspended or revoked on the same grounds as provided for suspension or revocation of a license under K.S.A. 74-5369, and amendments thereto.

(g) Nothing in this section shall affect any temporary license to practice issued under this section prior to the effective date of this act and in effect on the effective date of this act. Such temporary license shall be subject to the provisions of this section in effect at the time of its issuance and shall continue to be effective until the date of

expiration of the license as provided under this section at the time of issuance of such temporary license.

Sec. 39. K.S.A. 2022 Supp. 74-5375 is hereby amended to read as follows: 74-5375. (a) The behavioral sciences regulatory board may issue a license to an individual who is currently registered, certified or licensed to practice psychology at the master's level in another jurisdiction if the board determines that:

(1) The standards for registration, certification or licensure to practice psychology at the master's level in the other jurisdiction are substantially equivalent to the requirements of this state; or

(2) the applicant demonstrates, on forms provided by the board, compliance with the following standards adopted by the board:

(A) Registration, certification or licensure to practice psychology at the master's level with a similar scope of practice for at least ~~48 of the last 54~~ 12 months immediately preceding the application ~~with at least the minimum professional experience as established by rules and regulations of the board;~~

(B) the absence of disciplinary actions of a serious nature brought by a registration, certification or licensing board or agency; and

(C) at least a master's degree in psychology from a regionally accredited university or college.

(b) Applicants for licensure as a clinical psychotherapist shall additionally demonstrate competence to diagnose and treat mental disorders through meeting the requirements of either subsection (a)(1) or (a)(2) and at least two of the following areas acceptable to the board:

(1) Either graduate coursework as established by rules and regulations of the board or passing a national clinical examination approved by the board;

(2) three years of clinical practice with demonstrated experience in diagnosing or treating mental disorders; or

(3) attestation from a professional licensed to diagnose and treat mental disorders in independent practice or licensed to practice medicine and surgery, stating that the applicant is competent to diagnose and treat mental disorders.

(c) An applicant for a license under this section shall pay an application fee established by the board under K.S.A. 74-5365, and amendments thereto, if required by the board. Upon notification from the board that all eligibility requirements have been satisfied, the applicant shall pay the license fee as provided in K.S.A. 74-5365, and amendments thereto.

Sec. 40. K.S.A. 74-7501 is hereby amended to read as follows: 74-7501. (a) There is hereby created a behavioral sciences regulatory board consisting of 12 members appointed by the governor. The membership of the board shall be as follows: Two members of the board shall be licensed psychologists; two members of the board shall be licensed to engage in the practice of social work; one member of the board shall be a professional counselor; one member of the board shall be a marriage and family therapist ~~and~~; one member of the board shall be a licensed ~~masters~~ master's level psychologist or a licensed clinical psychotherapist; one member of the board shall be a licensed addiction counselor, a licensed master's addiction counselor or a licensed clinical addiction counselor; and four members of the board shall be from and represent the general public. Each member of the board shall be a citizen of the United States and a resident of this state.

(b) The term of office of each member of the board shall be four years. No member of the board shall be appointed for more than two successive terms. Upon the expiration of a member's term of office, the governor shall appoint a qualified successor. Each member shall serve until a successor is appointed and qualified. Whenever a vacancy occurs in the membership of the board prior to the expiration of a term of office, the governor shall appoint a qualified successor to fill the unexpired term. The governor may remove any member of the board for misconduct, incompetency or neglect of duty.

(c) The board shall organize annually at its first meeting subsequent to June 30 and shall select from its members a chairperson and a ~~vice chairperson~~ vice chairperson. Other meetings shall be held as the board designates. A majority of members appointed to the board shall constitute a quorum for the transaction of business.

(d) The board may appoint an executive director who shall be in the unclassified service of the Kansas civil service act and shall receive an annual salary ~~fixed set~~ by the board, subject to approval by the governor. The board may employ clerical personnel and other assistants, all of whom shall be in the ~~classified~~ unclassified service under the Kansas civil service act. The board may make and enter into contracts of employment with such professional personnel as necessary, in the board's judgment, for the performance of its duties and functions and the execution of its powers.

(e) Members of the behavioral sciences regulatory board attending meetings of the board, or attending a subcommittee meeting thereof authorized by the board, shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto.";

Also on page 6, in line 31, by striking "is" and inserting ", 65-5802, 65-5806, 65-6302, 65-6313, 65-6314, 65-6402, 65-6407, 65-6608, 65-6614, 65-6618, 65-7504, 65-7505, 74-5302, 74-5318, 74-5339, 74-5361, 74-5365, 74-5366, 74-5367 and 74-7501 and K.S.A. 2022 Supp. 65-5804a, 65-5807, 65-5808, 65-6306, 65-6309, 65-6322, 65-6404, 65-6405, 65-6406, 65-6411, 65-6610, 65-6611, 65-6613, 74-5310, 74-5315, 74-5316, 74-5363 and 74-5375 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "the"; in line 2, by striking "thereof" and inserting "of the state board of healing arts"; in line 8, by striking all after "thereto"; by striking all in lines 9 and 10; in line 11, by striking all before the semicolon; in line 13, after the semicolon by inserting "relating to the behavioral sciences; relating to licensure and regulation of professional counselors, social workers, marriage and family therapists, addiction counselors, behavior analysts, psychologists and master's level psychologists; requiring the behavioral sciences regulatory board to process applications within a certain time and establish an expedited application process; providing reduced diagnosis and treatment continuing education requirements; establishing license categories for applicants from social work programs in candidacy for accreditation and for temporary reinstatement; extending the license period of temporary licenses; establishing a community-based license for professional counselors, social workers, master's level social workers; marriage and family therapists, psychologists and master's level psychologists;"; also in line 13, after "65-1635a" by inserting ", 65-5802, 65-5806, 65-6302, 65-6313, 65-6314, 65-6402, 65-6407, 65-6608, 65-6614, 65-6618, 65-7504, 65-7505, 74-5302, 74-5318, 74-5361, 74-5365, 74-5366, 74-5367 and 74-7501 and K.S.A. 2022 Supp. 65-5804a, 65-5807, 65-5808, 65-6306, 65-6309, 65-6322, 65-6404, 65-6405, 65-6406, 65-6411, 65-6610, 65-6611, 65-6613,

74-5310, 74-5315, 74-5316, 74-5363 and 74-5375"; in line 14, by striking "section" and inserting "sections; also repealing K.S.A. 74-5339";

And your committee on conference recommends the adoption of this report.

BRENDA LANDWEHR

JOHN EPLEE

SUSAN RUIZ

Conferees on part of House

BEVERLY GOSSAGE

RENEE ERICKSON

PAT PETTEY

Conferees on part of Senate

Senator Gossage moved the Senate adopt the Conference Committee Report on **Sub SB 131**.

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, Straub, Sykes, Tyson, Ware, Warren, Wilborn.

Nays: Steffen, Thompson.

The Conference Committee Report was adopted.

EXPLANATION OF VOTE

The timing of the passage of **Sub SB 131** couldn't be better with the NFL draft kicking off tonight. As one of four states that does not have provisions to allow team doctors and other healthcare providers to work on their players when visiting Kansas for an event, this bill puts in place a critical process that is needed for sports teams to ensure the safety of their players while visiting our great state. It also fixes an issue that was inhibiting schools like the University of Saint Mary from building much needed programs that help Kansas train professionals to address mental health issues in our state. I vote AYE.—JEFF PITTMAN

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to SB 174 submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 25 through 34;

On page 2, by striking all in lines 1 through 24;

On page 8, in line 2, by striking all after "means"; in line 3, by striking all before the period and inserting "an individual who is licensed, registered, certified or otherwise authorized by the state of Kansas to provide healthcare services in this state";

On page 16, in line 33, by striking "who has" and inserting ", other than fleeing by

operation of a motor vehicle, when the law enforcement officer has:

(A)";

Also on page 16, in line 34, by striking all after "thereto"; in line 35, by striking all before the period and inserting "; and

(B) given the person visual or audible signal to stop";

On page 21, following line 19, by inserting:

"(i) The sentence for a violation of K.S.A. 2022 Supp. 21-5703 or 21-5705, and amendments thereto, shall be presumed imprisonment and shall be two times the maximum duration of the presumptive term of imprisonment if the trier of fact makes a finding beyond a reasonable doubt that the controlled substance involved, because of its appearance or packaging, was likely to be attractive to minors. Such sentence shall not be considered a departure and shall not be subject to appeal.";

Also on page 21, in line 39, by striking "any crime" and inserting "theft as defined in K.S.A. 2022 Supp. 21-5801, and amendments thereto, a violation of the Kansas racketeer influenced and corrupt organizations act, K.S.A. 2022 Supp. 21-6327 et seq., and amendments thereto,"; in line 41, by striking "any crime" and inserting "such crimes";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, by striking all after the semicolon; in line 3, by striking all before "increasing"; in line 12, after "substances" by inserting "and for manufacturing or distributing any controlled substances that are likely to be attractive to minors because of their appearance or packaging"; in line 18, by striking "any crime that is" and inserting "certain crimes that are";

And your committee on conference recommends the adoption of this report.

STEPHEN OWENS

ERIC SMITH

BOOG HIGHBERGER

Conferees on part of House

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

Senator Warren moved the Senate adopt the Conference Committee Report on **SB 174**.

On roll call, the vote was: Yeas 31; Nays 7; Present and Passing 2; Absent or Not Voting 0.

Yeas: Alley, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Erickson, Fagg, Gossage, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Sykes, Tyson, Warren, Wilborn.

Nays: Baumgardner, Doll, Faust-Goudeau, Haley, Olson, Straub, Thompson.

Present and Passing: Francisco, Ware.

The Conference Committee Report was adopted.

President Masterson assumed the chair.

ORIGINAL MOTIONS

Having voted on the prevailing side, Senator McGinn moved to reconsider previous action on **H Sub SB 169**.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 25; Nays 14; Present and Passing 1; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Ryckman, Shallenburger, Steffen, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Olson, Pettey, Pittman, Pyle, Reddi, Sykes, Ware.

Present and Passing: Straub.

Having failed to reach a 2/3 constitutional majority, the motion failed.

On motion of Senator Alley, the Senate adjourned until 10:00 a.m., Friday, April 28, 2023.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks*.

COREY CARNAHAN, *Secretary of the Senate*.

