

## 2012 Kansas Statutes

### 79-32,238. Integrated coal gasification power plants; credits for certain investments; definitions.

As used in K.S.A. 2012 Supp. 79-32,238 through 79-32,241, and amendments thereto:

- (a) "Commission" means the state corporation commission.
- (b) "Expansion of an existing integrated coal gasification power plant" means expansion which begins after December 31, 2005, of the capacity of an existing integrated coal gasification power plant by at least 10% of such capacity.
- (c) "Integrated coal gasification power plant" means a facility which: (1) Is located in Kansas, (2) converts coal into synthesis gas that can be used as a fuel to generate energy and (3) uses the synthesis gas as a fuel to generate electric energy.
- (d) "Kansas coal" means coal from a mine whose coal deposits are located in the ground wholly or partially in Kansas regardless of the location of the mine's tipple.
- (e) "New integrated coal gasification power plant" means an integrated coal gasification power plant, construction of which begins after December 31, 2005.
- (f) "Pass-through entity" means any: (1) Corporation which is exempt from income tax under section 1363 of the federal internal revenue code and which complies with the requirements of K.S.A. 2012 Supp. 79-32,100e, and amendments thereto; (2) limited liability company; (3) partnership; (4) limited liability partnership; (5) corporation organized under the electric cooperative act; or (6) nonstock member-owned electric cooperative corporation incorporated in this state.
- (g) "Qualified investment" means expenditures made in construction of a new integrated coal gasification power plant or in expansion of an existing integrated coal gasification power plant, for real and tangible personal property incorporated in and used as part of such plant.

**History:** L. 2006, ch. 209, § 22; July 1.