



February 14, 2017  
Senate Assessment & Taxation Committee  
Testimony in Support of Senate Bill 116  
by Kathleen Smith

Senator Caryn Tyson and Members of the Committee:

The Kansas Department of Revenue is proposing that a number of Kansas income tax statutes that are obsolete or have sunset, be repealed. These statutes are as follows:

79-3268e. Same; department of revenue correspondence with taxpayer; requirements.	Duplicate of K.S.A. 79-3268a
79-3268f. Same; duty of department to comply with taxpayer's designation of representative.	Duplicate of K.S.A. 79-3268b
79-3268g. Same; waiver of penalties.	Duplicate of K.S.A. 79-3268c
79-3268h. Same; closing letters.	Duplicate of K.S.A. 79-3268d
79-32,117a. Compensation of persons missing in action or prisoners of war during Vietnam conflict exempt from Kansas income tax.	Related to Vietnam era – Repeal or expand to cover all military conflicts
79-32,117b. Same; abatement and refund of taxes paid; claims.	Related to Vietnam era – Repeal or expand to cover all military conflicts
79-32,117c. Same; compensation defined.	Related to Vietnam era – Repeal or expand to cover all military conflicts
79-32,117d. Compensation of persons missing in action or prisoners of war; tax exemption; liberal construction of act; meaning of terms.	Related to Vietnam era – Repeal or expand to cover all military conflicts
79-32,117e. Federal income tax rebate exempt from Kansas income tax.	Relates to tax year 1974
79-32,181. Credit against tax for interest rate reduction for agricultural production loan by production credit association.	Sunset
79-32,181a. Credit against tax for interest rate reductions on certain agricultural production loans.	Sunset
79-32,192. Credit against tax for purchase costs of equipment used in manufacture of	Sunset

	products from postconsumer waste; limitations.
Sunset	79-32,203. Tax credits for expenditures related to nongame and endangered species.
Sunset	79-32,206. Credit for property tax paid on commercial and industrial machinery and equipment.
Sunset-this statute references K.S.A. 79-1705.	79-32,214. Amended returns to be filed by taxpayers receiving certain refund of property taxes.
Sunset	79-1705. Erroneous reporting of cost of personal property for tax purposes; correction and refund; procedure.
Sunset	79-32,215. Credit for business firms paying salary to teachers employed pursuant to a partnership agreement with school district.
Sunset	79-32,238. Integrated coal gasification power plants; credits for certain investments; definitions.
Sunset	79-32,239. Same; amount of credit; requirements.
Sunset	79-32,240. Same; pass-through entities.
Sunset	79-32,241. Same; claim for credit.
Sunset	79-32,244. Credit for compensation paid by employers to employees who are members of national guard and reserved forces.