

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
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MEMORANDUM

To: Chairman Masterson and Members of the Committee on Utilities
From: Matt Sterling, Assistant Revisor of Statutes
Date: March 20, 2019
RE: Senate Bill 126

SB 126 would exempt certain utilities from Kansas income tax for tax years 2019, 2020, 2021, and 2022. Under the bill, every electric and natural gas public utility that is investor owned and subject to the jurisdiction of the Kansas Corporation Commission would be exempt from Kansas income tax and would not be permitted to collect Kansas income tax expenses as part of the utility's retail rates for those four tax years.