

Journal of the Senate

TWELFTH DAY

SENATE CHAMBER, TOPEKA, KANSAS
Wednesday, January 26, 2022, 2:30 p.m.

The Senate was called to order by Vice President Rick Wilborn.

The roll was called with 39 senators present.

Senator Suellentrop was excused.

The Vice President introduced Doug Henkle to deliver the invocation:

Dear Jesus, so often we talk about the “power of prayer”, not perceiving that the power is not in the prayer but in the One to Whom we pray and in Whose Name we pray, Yours. Jesus, You taught Your disciples to pray and the prayer You taught them has been recited billions of times over the centuries. Lord, often we struggle to apply the words of Your prayer to the daily challenges we face in life’s journey and I wonder,

Can we say OUR if our lives don’t have room for others and their needs?

Can we say FATHER if we don’t live out that relationship in our daily lives?

Can we say WHO ART IN HEAVEN if our interests and commitments are on earthly things?

Can we say HALLOWED BE THY NAME if our lives don’t honor and glorify You?

Can we say THY KINGDOM COME if we don’t have Your kingdom growing in our hearts, our lives, and in our homes, country and world?

Can we say THY WILL BE DONE if we are unwilling to have Your will manifested in our lives?

Can we say ON EARTH AS IT IS IN HEAVEN unless we are truly willing to bring You everything in our lives today?

Can we say GIVE US THIS DAY OUR DAILY BREAD when we are ignoring the needs of our brothers and sisters?

Can we say FORGIVE US OUR TRESPASSES AS WE FORGIVE THOSE WHO TRESPASS AGAINST US if we harbor a grudge toward anyone?

Can we say LEAD US NOT INTO TEMPTATION if we deliberately choose to remain in situations that tempt us?

Can we say DELIVER US FROM EVIL if we are not willing to fight evil with the weapons of Word and prayer?

Can we say THINE IS THE KINGDOM if we are not willing to be the King’s loyal subjects?

Can we say THINE IS THE POWER if we fear what those around us will say or do?

Can we say THINE IS THE GLORY if we seek our own glory above Yours?

Can we say FOREVER AND EVER if we are anxious about the affairs of each day?

Can we say AMEN unless we can agree that, whatever the cost to our lives, this is our prayer? Show us, Dear Jesus, Amen.

The Pledge of Allegiance was led by Vice President Wilborn.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were introduced and read by title:

SB 392, AN ACT concerning securities; relating to the securities act fee fund; terminating the transfer of remaining unencumbered moneys in such fund exceeding \$50,000 to the state general fund; amending K.S.A. 2021 Supp. 17-12a601 and repealing the existing section, by Committee on Financial Institutions and Insurance.

SB 393, AN ACT concerning education; relating to school districts; requiring internet publication of student learning materials and activities used in student instruction; providing penalties for noncompliance therewith, by Senators Tyson, Claeys, Kerschen, Kloos, Peck, Steffen and Thompson.

SB 394, AN ACT concerning elections; relating to advanced voting ballots; requiring the return of such ballots by 7 p.m. on the day of the election; amending K.S.A. 25-1132 and repealing the existing section, by Committee on Federal and State Affairs.

SB 395, AN ACT concerning privacy rights; relating to real property; imposing restrictions on access and surveillance by employees of the Kansas department of wildlife and parks, by Committee on Federal and State Affairs.

SB 396, AN ACT concerning federal mandates; creating the constitution and federalism defense act; establishing the joint commission on federalism to evaluate the constitutionality of federal mandates; creating the constitution and federalism defense fund, by Committee on Federal and State Affairs.

SB 397, AN ACT concerning conventions under article V of the constitution of the United States; prescribing the appointment and qualifications of delegates; duties and responsibilities thereof; instruction for delegates by the legislature; creating a joint committee of correspondence, by Committee on Federal and State Affairs.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to Committees as indicated:

Assessment and Taxation: **SB 384**.

Federal and State Affairs: **SB 388, SB 389, SB 390, SB 391**.

Judiciary: **SB 385; SCR 1617**.

Public Health and Welfare: **SB 387**.

Transparency and Ethics: **SB 386**.

MESSAGE FROM THE HOUSE

Announcing passage of **Sub SB 355**.

INTRODUCTION OF ORIGINAL MOTIONS AND SENATE RESOLUTIONS

Senators Faust-Goudeau, Francisco and Haley introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1726—

A RESOLUTION recognizing Kevin Willmott
for his outstanding accomplishments in writing and directing
and for his contributions to American film and education.

WHEREAS, Kevin Willmott grew up in Junction City, Kansas, and received his Bachelor of Arts degree in drama from Marymount College in Salina, Kansas; and

WHEREAS, After graduation, he returned to Junction City, where he began working as a civil rights activist fighting for the rights of those living in poverty, establishing two Catholic Worker shelters for the homeless and forcing the integration of several long standing segregated institutions; and

WHEREAS, Kevin went on to earn a Masters of Fine Arts degree in dramatic writing from New York University's Tisch School of the Arts; and

WHEREAS, He is known for work that combines his passion for creativity, social justice and contemporary issues; and

WHEREAS, Kevin has written and directed several films, including Ninth Street, C.S.A.: The Confederate States of America and Jayhawkers; and

WHEREAS, In 2015, Kevin collaborated with filmmaker Spike Lee to write the script for Chi-Raq; and

WHEREAS, This collaboration would eventually produce the film BlacKkKlansman, which earned an Academy Award and a British Academy Film Award in 2018, both for best adapted screenplay; and

WHEREAS, Following the success of BlacKkKlansman, the pair co-wrote Da 5 Bloods, which was released to critical acclaim and named the Best Film of 2020 by the National Board of Review of Motion Pictures; and

WHEREAS, In addition to his prolific career in filmmaking, Kevin is a professor of film and media studies at the University of Kansas: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we recognize Kevin Willmott for his outstanding accomplishments in writing and directing and for his contributions to American film and education; and

Be it further resolved: That the Secretary of the Senate shall send enrolled copies of this resolution to Kevin Willmott, Kathy Willmott, Ruth Willmott, Matt Jacobson and Senators Faust-Goudeau, Francisco and Haley.

On emergency motion of Senator Faust-Goudeau **SR 1726** was adopted by voice vote.

Committee on Education introduced the following Senate resolution:

SENATE RESOLUTION No. 1727—

A RESOLUTION congratulating and commending
the members of the 2022 Kansas Teacher of the Year team.

WHEREAS, The Kansas State Department of Education sponsors the Kansas Teacher of the Year program, which identifies, recognizes and utilizes representatives of excellent teaching in the elementary and secondary classrooms of the state; and

WHEREAS, The mission of the program is to build and utilize a network of exemplary teachers who are leaders in the improvement of schools, student performance and the teaching profession; and

WHEREAS, Two teachers, one elementary and one secondary, in each of the state's four United States congressional districts were selected as finalists for recognition as Kansas Teacher of the Year, with the recipient of the award chosen from among the

eight finalists; and

WHEREAS, The Kansas Teacher of the Year is awarded with the Hubbard Foundation Kansas Teacher of the Year Ambassadorship, which enables the person selected to devote significant time during the second semester to activities supporting the mission of the program. The 2022 Kansas Teacher of the Year and the finalists will be honored at an awards banquet on September 25, 2022. All members will receive a cash award as well as mementos of the event; and

WHEREAS, The Kansas Teacher of the Year is nominated to represent Kansas in the National Teacher of the Year program, a project of the Council of Chief State School Officers, presented by Voya Financial; and

WHEREAS, The 2022 Kansas Teacher of the Year is Susanne L. Stevenson, Dodge City USD 443; and the regional finalists are: Amber R. Carithers, Hutchinson USD 308; Natalie R. Johnson-Berry, Shawnee Mission USD 512; Amanda Ketterling, Bonner Springs USD 204; Lisa E. Martinez, Seaman USD 345; Megan L. O'Neill, Ottawa USD 290; Kristin Salazar, Goddard USD 265; Laurie Thisius, Cheney USD 268: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we congratulate and commend the members of the 2022 Kansas Teacher of the Year team; and

Be it further resolved: That the Secretary of the Senate shall send nine enrolled copies of this resolution to Senator Baumgardner.

On emergency motion of Senator Baumgardner **SR 1727** was adopted by voice vote.

CONSIDERATION OF APPOINTMENTS

In accordance with Senate Rule 55, the following appointments submitted to the Senate for confirmation were considered.

Senator Alley moved the following appointments be confirmed as recommended by the Committee on **Confirmation and Oversight**.

By the Governor

On the appointment to the:

Kansas Development Finance Authority:

Chris Donnelly, Term ends January 15, 2025

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Human Rights Commission:

Jill Geren, Term ends January 15, 2023

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson,

Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Public Employee Relations Board:

Jonathan Gilbert, Term ends March 15, 2025

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Development Finance Authority:

Moniqueka Holloway, Term ends January 15, 2025

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas National Guard:

Jason Nelson, At the pleasure of the Governor

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Development Finance Authority:

Jonathan Small, Term ends January 15, 2023

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Racing and Gaming Commission:

Sheryl Spalding, Term ends January 15, 2024

On roll call, the vote was: Yeas 38; Nays 0; Present and Passing 1; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Wilborn.

Present and Passing: Warren.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Commission on Veterans Affairs Office:

William Turner, At the pleasure of the Governor

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Public Employee Relations Board:

William (Pat) Young, Term ends March 15, 2025

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

Kansas Public Employees Retirement Board of Trustees:

Joanne Yun, Term ends January 15, 2025

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The appointment was confirmed.

FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

SB 146, AN ACT concerning drivers' licenses; relating to driving under the influence of alcohol or drugs; providing that the highway patrol has oversight of state certification ignition interlock manufacturers and their service providers; amending K.S.A. 8-1016 and K.S.A. 2021 Supp. 8-241, 8-1014 and 8-1015 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The bill passed, as amended.

SB 337, AN ACT concerning financial institutions; relating to the technology-enabled fiduciary financial institutions act; pertaining to the pilot program; converting the conditional charter to a full fiduciary financial institution charter; amending K.S.A. 2021 Supp. 9-2325 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The bill passed.

HB 2087, AN ACT concerning administrative rules and regulations; relating to review by the director of the budget; amending K.S.A. 77-416, 77-420, 77-420a, 77-421 and 77-422 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 0; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Hawk, Hilderbrand, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Suellentrop.

The bill passed, as amended.

REPORTS OF STANDING COMMITTEES

Committee on **Commerce** recommends **SB 347** be amended on page 1, in line 20, by striking "11" and inserting "12";

On page 2, in line 1, by striking "(5)" and inserting "(6)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 8, in line 41, by striking "9" and inserting "11";

On page 10, in line 35, after the period by inserting "The secretary shall also consider factors pursuant to subsection (d)."; in line 43, by striking all after "(c)";

On page 11, by striking all in lines 1 through 5; in line 6, by striking all before "The"; in line 8, by striking all after the period; by striking all in line 9; in line 10, by striking all before "An"; in line 11, by striking "that is not refunded" and inserting "remaining after such installment has been applied against the taxpayer's tax liability"; in line 12, by striking "first"; in line 13, by striking "or for refund, as the case may be,"; in line 14, after "period" by inserting "of time that the earned tax credit may be claimed"; also in line 14, by striking "installment portion of an"; in line 15, by striking "or refunded"; in line 17, after the period, by inserting "An earned tax credit, or any portion thereof, shall not be refundable."; in line 18, by striking all after "(d)"; by striking all in lines 19 through 21; in line 22, by striking all before "The" and inserting "In addition to the factors set forth in subsection (b),"; also in line 22, by striking "additional" and inserting "determination of the"; also in line 22, after "percentage" by inserting "of the tax credit that may be earned by the taxpayer in a taxable year";

On page 17, in line 27, after "facility" by inserting "including, with respect to a qualified firm, a requirement of an investment"; in line 28, by striking "sections" and inserting "section"; also in line 28, by striking "and 3";

On page 18, following line 26, by inserting:

"New Sec. 12. (a) Commencing with fiscal year 2022, in any fiscal year that a qualified firm or qualified supplier receives benefits under the advancing powerful economic expansion act, sections 1 through 12, and amendments thereto, the secretary of commerce shall certify such fact to the secretary of revenue, the director of the budget and the director of legislative research. Such certification shall be made when such fact is known to the secretary, but in any event on or before June 30 of such fiscal year.

(b) Upon receipt of such certification, the secretary of revenue shall adjust the corporate income tax rate imposed pursuant to the provisions of K.S.A. 79-32,110, and amendments thereto, to go into effect for the next tax year by reducing the rate by 0.5%.

(c) The rate reduction of 0.5% shall be applied first to reduce the normal tax on corporations imposed pursuant to K.S.A. 79-32,110, and amendments thereto. Upon the normal tax on corporations being reduced to 0%, the rate reduction shall next be applied to the surtax on corporations until reduced to 0%.

(d) The secretary of revenue shall report any reduction in corporate income tax rates pursuant to this section to the chairpersons of the senate standing committees on assessment and taxation and commerce, the chairpersons of the house of representatives standing committees on commerce, labor and economic development and taxation and the governor, and shall cause notice of any such reduction to be published in the Kansas register prior to September 15 of the calendar year immediately preceding the tax year in which such reduction takes effect.

Sec. 13. K.S.A. 79-32,110 is hereby amended to read as follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every

resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) *Married individuals filing joint returns.*

(A) For tax year 2012:

If the taxable income is:	The tax is:
Not over \$30,000.....	3.5% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess over \$30,000
Over \$60,000.....	\$2,925 plus 6.45% of excess over \$60,000

(B) For tax year 2013:

If the taxable income is:	The tax is:
Not over \$30,000.....	3.0% of Kansas taxable income
Over \$30,000.....	\$900 plus 4.9% of excess over \$30,000

(C) For tax year 2014:

If the taxable income is:	The tax is:
Not over \$30,000.....	2.7% of Kansas taxable income
Over \$30,000.....	\$810 plus 4.8% of excess over \$30,000

(D) For tax years 2015 and 2016:

If the taxable income is:	The tax is:
Not over \$30,000.....	2.7% of Kansas taxable income
Over \$30,000.....	\$810 plus 4.6% of excess over \$30,000

(E) For tax year 2017:

If the taxable income is:	The tax is:
Not over \$30,000.....	2.9% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over \$30,000
Over \$60,000.....	\$2,340 plus 5.2% of excess over \$60,000

(F) For tax year 2018, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$30,000.....	3.1% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess over \$30,000
Over \$60,000.....	\$2,505 plus 5.7% of excess over \$60,000

(2) *All other individuals.*

(A) For tax year 2012:

If the taxable income is:	The tax is:
Not over \$15,000.....	3.5% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$525 plus 6.25% of excess over \$15,000
Over \$30,000.....	\$1,462.50 plus 6.45% of excess

over \$30,000

(B) For tax year 2013:

If the taxable income is:	The tax is:
Not over \$15,000.....	3.0% of Kansas taxable income
Over \$15,000.....	\$450 plus 4.9% of excess over \$15,000

(C) For tax year 2014:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.7% of Kansas taxable income
Over \$15,000.....	\$405 plus 4.8% of excess over \$15,000

(D) For tax years 2015 and 2016:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.7% of Kansas taxable income
Over \$15,000.....	\$405 plus 4.6% of excess over \$15,000

(E) For tax year 2017:

If the taxable income is:	The tax is:
Not over \$15,000.....	2.9% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$435 plus 4.9% of excess over \$15,000
Over \$30,000.....	\$1,170 plus 5.2% of excess over \$30,000

(F) For tax year 2018, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$15,000.....	3.1% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess over \$15,000
Over \$30,000.....	\$1,252.50 plus 5.7% of excess over \$30,000

(b) *Nonresident Individuals.* A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) *Corporations.* A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

(1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and

(2) (A) for tax year 2008, the surtax shall be in an amount equal to 3.1% of the Kansas taxable income of such corporation in excess of \$50,000;

(B) for tax years 2009 and 2010, the surtax shall be in an amount equal to 3.05% of the Kansas taxable income of such corporation in excess of \$50,000; and

(C) for tax year 2011, and all tax years thereafter, the surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of \$50,000.

(d) *Fiduciaries*. A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in subsection (a)(2) hereof.

(e) Notwithstanding the provisions of subsections (a) and (b): (1) For tax years 2016 and 2017, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax year 2018, and all tax years thereafter, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero.

(f) No taxpayer shall be assessed penalties and interest arising from the underpayment of taxes due to changes to the rates in subsection (a) that became law on July 1, 2017, so long as such underpayment is rectified on or before April 17, 2018.

(g) Tax rates imposed upon corporations provided in this section shall be adjusted pursuant to the provisions of section 12, and amendments thereto.

On page 55, in line 3, by striking all before "for"; in line 10, by striking "building" and inserting "business"; in line 12, by striking "building" and inserting "business"; in line 33, before "K.S.A" by inserting "K.S.A. 79-32,110 and"; also in line 33, by striking "is" and inserting "are";

And by renumbering sections accordingly;

On page 1, in the title, in line 5, by striking "a refundable" and inserting "an"; in line 10, after the semicolon by inserting "adjusting the income tax on corporations by reducing the rate by 0.5% after any fiscal year that incentives under this act are received by a business"; in line 12, after "amending" by inserting "K.S.A. 79-32,110 and"; in line 13, by striking "section" and inserting "sections"; and the bill be passed as amended.

Committee on **Federal and State Affairs** recommends **SB 330** be passed.

Also, **HB 2005** be amended on page 1, in line 7, by striking "2020 Supp.";

On page 3, in line 4, by striking "2020 Supp."; in line 6, by striking "Kansas register" and inserting "statute book";

On page 1, in the title, in line 3, by striking "2020 Supp."; and the bill be passed as amended.

On motion of Senator Alley, the Senate adjourned until 2:30 p.m., Thursday, January 27, 2022.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks*.

COREY CARNAHAN, *Secretary of the Senate*.

□