

Journal of the House

FIFTY-THIRD DAY

HALL OF THE HOUSE OF REPRESENTATIVES,
TOPEKA, KS, Monday, March 29, 2021, 10:30 a.m.

The House met pursuant to adjournment with Speaker Ryckman in the chair.

The roll was called with 123 members present.

Rep. Howard was excused on verified illness.

Rep. Victors was excused on excused absence by the Speaker.

Excused later: Reps. Poetter and Samsel.

Prayer by Chaplain Brubaker:

God in heaven,
thank You for this day –
the second day of Holy Week on the Christian calendar.
It was on this day that Christ cursed the fig tree
in order to teach His disciples
about faith and trust in You.
The disciples were taught that if they believed,
they would receive whatever they asked for in prayer.
So today, I ask that You give our leaders wisdom,
and a spirit of unity.
Give them a willingness to hear Your voice
as you speak to them of truth, integrity,
justice and fairness.
This I pray in Christ's Name, Amen.

The Pledge of Allegiance was led by Rep. Minnix.

PERSONAL PRIVILEGE

There being no objection, the following remarks of Rep. Gartner are spread upon the Journal:

Today is Vietnam War Veterans Day!

It is a day that helps us remember and respect the nine million American men and women – more than six million of whom are living today who served on active duty in the U. S. armed forces during our involvement in Vietnam from November 1, 1955 to May 7, 1975.

Now a few statistics to share:

- 2,709,918 Americans served in Vietnam
- 1-1.6 million either fought in combat, provided close support or were at least regularly exposed to enemy attack.
- 7,484 women (6,250 or 83.5% were nurses) served in Vietnam. Total deaths were 58,202
- 8 nurses died
- 61% of men killed were 21 or younger
- 303,704 were wounded
- The state of Kansas lost 627 souls in the war

On May 7th, 1975, President Gerald Ford announced that the Vietnam era was over. Ours is the story of what happened next. There were no parades welcoming us home, many veterans were scorned and criticized for their role in the war and many became isolated. Today lets celebrate and honor our colleagues and spouses on the floor and all Kansans who served in the Vietnam war.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to committees as indicated:

Appropriations: **SB 145**.

Federal and State Affairs: **SB 158**.

MESSAGES FROM THE GOVERNOR

HB 2227 approved on March 26, 2021.

INTRODUCTION OF ORIGINAL MOTIONS

On motion of Rep. Hawkins, the House acceded to the request of the Senate for a conference on **SB 58**.

Speaker Ryckman thereupon appointed Reps. Patton, Ralph and Carmichael as conferees on the part of the House.

On motion of Rep. Hawkins, the House acceded to the request of the Senate for a conference on **SB 103**.

Speaker Ryckman thereupon appointed Reps. Patton, Ralph and Carmichael as conferees on the part of the House.

On motion of Rep. Hawkins, the House acceded to the request of the Senate for a conference on **SB 107**.

Speaker Ryckman thereupon appointed Reps. Patton, Ralph and Carmichael as conferees on the part of the House.

On motion of Rep. Hawkins, the House acceded to the request of the Senate for a conference on **SB 175**.

Speaker Ryckman thereupon appointed Reps. Landwehr, Eplee and Parker as conferees on the part of the House.

On motion of Rep. Hawkins, the House acceded to the request of the Senate for a conference on **Sub SB 238**.

Speaker Ryckman thereupon appointed Reps. Landwehr, Eplee and Parker as conferees on the part of the House.

CONSENT CALENDAR

No objection was made to **SB 16** appearing on the Consent Calendar for the first day.

MOTIONS TO CONCUR AND NONCONCUR

On motion of Rep. A. Smith, the House nonconcurrred in Senate amendments to **S Sub HB 2104** and asked for a conference.

Speaker Speaker Ryckman thereupon appointed Reps. A. Smith, Mason and Gartner as conferees on the part of the House.

On motion of Rep. Finch, the House concurred in Senate amendments to **S Sub HB 2072**, AN ACT concerning the state corporation commission; relating to certain public utilities; authorizing the securitization of certain generating facilities and qualified extraordinary costs; providing for the approval and issuance of securitized utility tariff bonds; enacting the utility financing and securitization act; amending K.S.A. 66-1239 and K.S.A. 2020 Supp. 84-9-109 and repealing the existing sections.

On roll call, the vote was: Yeas 113; Nays 9; Present but not voting: 0; Absent or not voting: 3.

Yeas: Alcalá, Amyx, Anderson, Arnberger, Awerkamp, Baker, Ballard, Barker, Bergkamp, Bergquist, Bishop, Blex, Borjon, Burroughs, Byers, Carlin, Carlson, Carmichael, B. Carpenter, W. Carpenter, Clark, Clayton, Coleman, Collins, Concannon, Corbet, Croft, Curtis, Day, Delperdang, Dodson, M., Donohoe, Ellis, Eplee, Esau, Estes, Featherston, Finch, Finney, Francis, French, Gartner, Haswood, Hawkins, Helgerson, Helmer, Henderson, Highberger, Highland, Hoffman, Hoheisel, Houser, Howe, Hoyer, Huebert, Humphries, Jennings, S. Johnson, T. Johnson, Kelly, Kessler, Kuether, Landwehr, Long, Lynn, Mason, Miller, Minnix, Moser, Neelly, Neighbor, Newland, Ohaebosim, Orr, Ousley, Owens, Parker, F. Patton, Poskin, Probst, Proctor, Proehl, Rahjes, Ralph, Resman, Ruiz, L., Ruiz, S., Ryckman, Samsel, Sanders, Sawyer, Schreiber, Seiwert, Smith, A., Smith, C., Smith, E., Stogsdill, Tarwater, Thomas, Thompson, Toplikar, Turner, Vaughn, Waggoner, Wasinger, Waymaster, Weigel, Wheeler, K. Williams, Winn, Wolfe Moore, Woodard, Xu.

Nays: Burris, Fairchild, Garber, Jacobs, Lee-Hahn, Murphy, Poetter, Rhiley, Sutton.

Present but not voting: None.

Absent or not voting: Howard, Penn, Victors.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2022** 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 with Senate Committee of the Whole amendments, as follows:

On page 13, in line 39, by striking "Kansas register" and inserting "statute book";

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

RICK BILLINGER

J.R. CLAEYS

TOM HAWK

Conferees on part of Senate

TROY WAYMASTER

KYLE HOFFMAN

KATHY WOLFE MOORE

Conferees on part of House

On motion of Rep. Waymaster, the conference committee report on **HB 2022** was adopted.

On roll call, the vote was: Yeas 123; Nays 0; Present but not voting: 0; Absent or not voting: 2.

Yeas: Alcalá, Amyx, Anderson, Arnberger, Awerkamp, Baker, Ballard, Barker, Bergkamp, Bergquist, Bishop, Blex, Borjon, Burris, Burroughs, Byers, Carlin, Carlson, Carmichael, B. Carpenter, W. Carpenter, Clark, Clayton, Coleman, Collins, Concannon, Corbet, Croft, Curtis, Day, Delperdang, Dodson, M., Donohoe, Ellis, Eplee, Esau, Estes, Fairchild, Featherston, Finch, Finney, Francis, French, Garber, Gartner, Haswood, Hawkins, Helgerson, Helmer, Henderson, Highberger, Highland, Hoffman, Hoheisel, Houser, Howe, Hoye, Huebert, Humphries, Jacobs, Jennings, S. Johnson, T. Johnson, Kelly, Kessler, Kuether, Landwehr, Lee-Hahn, Long, Lynn, Mason, Miller, Minnix, Moser, Murphy, Neely, Neighbor, Newland, Ohaebosim, Orr, Ousley, Owens, Parker, F. Patton, Penn, Poetter, Poskin, Probst, Proctor, Proehl, Rahjes, Ralph, Resman, Rhiley, Ruiz, L., Ruiz, S., Ryckman, Samsel, Sanders, Sawyer, Schreiber, Seiwert, Smith, A., Smith, C., Smith, E., Stogsdill, Sutton, Tarwater, Thomas, Thompson, Toplikar, Turner, Vaughn, Waggoner, Wasinger, Waymaster, Weigel, Wheeler, K. Williams, Winn, Wolfe Moore, Woodard, Xu.

Nays: None.

Present but not voting: None.

Absent or not voting: Howard, Victors.

On motion of Rep. Hawkins, the House resolved into the Committee of the Whole, with Rep. Hoffman in the chair.

COMMITTEE OF THE WHOLE

On motion of Rep. Hoffman, Committee of the Whole report, as follows, was adopted:

Recommended that committee report to **SB 106** be adopted; and the bill be passed as amended.

Committee report to **SB 50** be adopted.

Roll call was demanded on motion of Rep. Gartner to amend **SB 50**, as amended by House Committee, on page 13, following line 32, by inserting:

"(xxviii) For taxable years commencing after December 31, 2019, the amount of any expenses allowed for federal income tax purposes as provided under the paycheck protection program pursuant to sections 1102 and 1106 of public law 116-136 and

section 276 of public law 116-260.";

On page 1, in the title, in line 8, after "premiums" by inserting ", payment protection program expenses"

On roll call, the vote was: Yeas 41; Nays 81; Present but not voting: 0; Absent or not voting: 3.

Yeas: Alcalá, Amyx, Ballard, Bishop, Burroughs, Byers, Carlin, Carmichael, Clayton, Coleman, Curtis, Day, Featherston, Finney, Gartner, Haswood, Henderson, Highberger, Hoye, Kuether, Miller, Neighbor, Newland, Ohaebosim, Ousley, Parker, Poskin, Probst, Ruiz, L., Ruiz, S., Sawyer, Smith, C., Stogsdill, Toplikar, Vaughn, Waggoner, Weigel, Winn, Wolfe Moore, Woodard, Xu.

Nays: Anderson, Arnberger, Averkamp, Baker, Barker, Bergkamp, Bergquist, Blex, Borjon, Burris, Carlson, B. Carpenter, W. Carpenter, Clark, Collins, Concannon, Corbet, Croft, Delperdang, Dodson, M., Donohoe, Ellis, Eplee, Esau, Estes, Fairchild, Finch, Francis, French, Garber, Hawkins, Helgerson, Helmer, Highland, Hoffman, Hoheisel, Houser, Howe, Huebert, Humphries, Jacobs, Jennings, S. Johnson, T. Johnson, Kelly, Kessler, Landwehr, Long, Lynn, Mason, Minnix, Moser, Murphy, Neelly, Orr, Owens, F. Patton, Penn, Poetter, Proctor, Proehl, Rahjes, Ralph, Resman, Rhiley, Ryckman, Samsel, Sanders, Schreiber, Seiwert, Smith, A., Smith, E., Sutton, Tarwater, Thomas, Thompson, Turner, Wasinger, Waymaster, Wheeler, K. Williams.

Present but not voting: None.

Absent or not voting: Howard, Lee-Hahn, Victors.

The motion of Rep. Gartner did not prevail.

Also, roll call was demanded on motion of Rep. Probst to amend **SB 50**, as amended by House Committee, on page 18, following line 16, by inserting:

"(xxviii) For all taxable years beginning after December 31, 2020, the amount received as unemployment compensation and included in the federal adjusted gross income of the taxpayer pursuant to section 85 of the federal internal revenue code.";

On page 1, in the title, in line 8, after "premiums" by inserting ", amounts received from unemployment compensation"

On roll call, the vote was: Yeas 48; Nays 74; Present but not voting: 0; Absent or not voting: 3.

Yeas: Alcalá, Amyx, Baker, Ballard, Bishop, Blex, Burroughs, Byers, Carlin, Carmichael, Clayton, Coleman, Curtis, Day, Delperdang, Esau, Featherston, Finney, Gartner, Haswood, Helgerson, Henderson, Highberger, Hoye, Kessler, Kuether, Miller, Neighbor, Newland, Ohaebosim, Ousley, Parker, Poskin, Probst, Rhiley, Ruiz, L., Ruiz, S., Sawyer, Stogsdill, Thomas, Toplikar, Vaughn, Waggoner, Weigel, Winn, Wolfe Moore, Woodard, Xu.

Nays: Anderson, Arnberger, Averkamp, Barker, Bergkamp, Bergquist, Borjon, Burris, Carlson, B. Carpenter, W. Carpenter, Clark, Collins, Concannon, Corbet, Croft, Dodson, M., Donohoe, Ellis, Eplee, Estes, Fairchild, Finch, Francis, French, Garber, Hawkins, Helmer, Highland, Hoffman, Hoheisel, Houser, Howe, Humphries, Jacobs, Jennings, S. Johnson, T. Johnson, Kelly, Landwehr, Lee-Hahn, Long, Lynn, Mason, Minnix, Moser, Murphy, Neelly, Orr, Owens, F. Patton, Penn, Poetter, Proctor, Proehl, Rahjes, Ralph, Resman, Ryckman, Samsel, Sanders, Schreiber, Seiwert, Smith, A., Smith, C., Smith, E., Sutton, Tarwater, Thompson, Turner, Wasinger, Waymaster, Wheeler, K. Williams.

Present but not voting: None.

Absent or not voting: Howard, Huebert, Victors.

The motion of Rep. Probst did not prevail.

Also, on motion of Rep. Coleman to amend **SB 50**, Rep. B. Carpenter requested a ruling on the amendment being germane to the bill. The Rules Chair ruled the amendment not germane.

Also, roll call was demanded on motion of Rep. Stogsdill to amend **SB 50**, as amended by House Committee, on page 18, in line 5, by striking all after "(xxv)"; by striking all in lines 6 through 8; in line 9, by striking "(xxvi)";

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

On page 19, in line 10, by striking "\$3,500" and inserting "\$4,250"; in line 11, by striking "\$8,000" and inserting "\$8,500"; also in line 11, by striking "\$6,000" and inserting "\$6,500";

On page 22, in line 5, after the stricken material by inserting "and"; in line 6, by striking all after "deduction"; by striking all in lines 7 and 8; in line 9, by striking all before the period; in line 38, by striking all after "income"; by striking all in lines 39 through 43;

On page 23, by striking all in line 1; and in line 2, by striking all before the semicolon;

On page 1, in the title, in line 6, by striking "global"; in line 7, by striking all before "business"

On roll call, the vote was: Yeas 40; Nays 80; Present but not voting: 0; Absent or not voting: 5.

Yeas: Alcalá, Amyx, Baker, Ballard, Bishop, Burroughs, Byers, Carlin, Carmichael, Clayton, Coleman, Curtis, Day, Featherston, Finney, Gartner, Haswood, Helgerson, Henderson, Highberger, Hoye, Kuether, Miller, Neighbor, Ohaebosim, Ousley, Parker, Poskin, Probst, Ruiz, L., Ruiz, S., Sawyer, Stogsdill, Toplikar, Vaughn, Weigel, Winn, Wolfe Moore, Woodard, Xu.

Nays: Anderson, Arnberger, Averkamp, Barker, Bergkamp, Bergquist, Blex, Borjon, Burris, Carlson, B. Carpenter, W. Carpenter, Collins, Concannon, Croft, Delperdang, Dodson, M., Donohoe, Ellis, Eplee, Esau, Estes, Fairchild, Finch, Francis, French, Garber, Hawkins, Helmer, Highland, Hoffman, Hoheisel, Houser, Howe, Huebert, Humphries, Jacobs, S. Johnson, T. Johnson, Kelly, Kessler, Landwehr, Lee-Hahn, Long, Lynn, Mason, Minnix, Moser, Murphy, Neelly, Newland, Orr, Owens, F. Patton, Penn, Poetter, Proctor, Proehl, Rajes, Ralph, Resman, Rhiley, Ryckman, Samsel, Sanders, Schreiber, Seiwert, Smith, A., Smith, C., Smith, E., Sutton, Tarwater, Thomas, Thompson, Turner, Waggoner, Wasinger, Waymaster, Wheeler, K. Williams.

Present but not voting: None.

Absent or not voting: Clark, Corbet, Howard, Jennings, Victors.

The motion of Rep. Stogsdill did not prevail.

Also, roll call was demanded on motion of Rep. Clayton to amend **SB 50**, as amended by House Committee, on page 5, following line 28, by inserting:

"New Sec. 6. (a) For any taxable year commencing after December 31, 2020, a credit shall be allowed against the tax imposed by the Kansas income tax act on the Kansas taxable income of an individual taxpayer who: (1) Purchased food in this state; (2) had federal adjusted gross income for the tax year that did not exceed \$30,000 if single filing status or married filing separate filing status or \$40,000 if head of

household filing status or married filing jointly filing status; and (3) meets the qualifications in subsection (b).

(b) The taxpayer filing single, head of household or married filing separate or the taxpayer and taxpayer's spouse if married filing jointly must be domiciled in this state during the entire tax year. For purposes of this credit, "domicile" shall not include any correctional institution, or portion thereof, as defined in K.S.A. 75-5202, and amendments thereto, any juvenile correctional facility, or portion thereof, as defined in K.S.A. 38-2302, and amendments thereto, any correctional facility of the federal bureau of prisons located in the state of Kansas or any city or county jail facility in the state of Kansas.

(c) The amount of the credit shall be \$60 for single filing status and married filing separate filing status, \$180 for head of household filing status and \$240 for married filing jointly filing status.

(d) If the amount of the credit allowed exceeds the taxpayer's income tax liability under the Kansas income tax act, such excess amount shall be refunded to the taxpayer.

(e) In the case of all tax years commencing after December 31, 2021, the threshold income amounts and the amounts of the tax credit, as prescribed in this section, shall be increased by an amount equal to such threshold amount and tax credit 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.

(f) The county treasurer of each county shall mail to each taxpayer with the property tax statement of such taxpayer information provided by the secretary of revenue with respect to claiming of a refund of retailers' sales taxes paid upon food pursuant to this section.

(g) The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration of the provisions of this section.";

On page 18, in line 5, by striking all after "(xxv)"; by striking all in lines 6 through 8; in line 9, by striking "(xxvi)";

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

On page 22, in line 5, after the stricken material by inserting "and"; in line 6, by striking all after "deduction"; by striking all in lines 7 and 8; in line 9, by striking all before the period; in line 38, by striking all after "income"; by striking all in lines 39 through 43;

On page 23, by striking all in line 1; in line 2, by striking all before the semicolon;

On page 28, following line 22, by inserting:

"Sec. 15. K.S.A. 79-32,271 is hereby amended to read as follows: 79-32,271. (a) For any taxable year commencing after December 31, 2014, and ending prior to January 1, 2021, a credit shall be allowed against the tax imposed by the Kansas income tax act on the Kansas taxable income of an individual income taxpayer who purchased food in this state, had federal adjusted gross income for the tax year that did not exceed \$30,615, and meets the qualifications in subsections (b) and (c).

(b) During the entire tax year a taxpayer filing single, head of household, or married filing separate, or the taxpayer and the taxpayer's spouse if married filing jointly, must be domiciled in this state. For purposes of this credit, "domicile" shall not include any correctional facility, or portion thereof, as defined in K.S.A. 75-5202, and amendments thereto, any juvenile correctional facility, or portion thereof, as defined in K.S.A. 38-2302, and amendments thereto, any correctional facility of the federal bureau of prisons located in the state of Kansas, or any city or county jail facility in the state of Kansas.

(c) During the entire tax year a taxpayer filing single, head of household, or married filing separate, or the taxpayer or the taxpayer's spouse if married filing jointly, must be either: (1) A person having a disability, regardless of age; (2) a person without a disability who is 55 years of age or older; or (3) a person without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

(d) The amount of the credit shall be \$125 for every exemption claimed on the taxpayer's federal income tax return, except that no exemption shall be counted for a dependent unless the dependent is a child under 18 years of age.

(e) The credit allowed under this provision shall be applied against the taxpayer's income tax liability after all other credits allowed under the income tax act. It shall not be refundable and may not be carried forward.

(f) (1) Every taxpayer claiming the credit shall supply the division in support of a claim, reasonable proof of domicile, age and disability.

(2) A claim alleging disability shall be supported by a report of the examining physician of the claimant with a statement or certificate that the applicant has a disability as defined in subsection (g).

(g) "Disability" means: (1) Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot, considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which the individual lives or whether a specific job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of this paragraph, with respect to any individual, "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; and "physical or mental impairment" means an impairment that results from anatomical, physiological or psychological abnormalities which are demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time. For purposes of this paragraph, "blindness" means central visual acuity of $\frac{20}{200}$ or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the

visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of $20/200$ or less.

(h) The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration of the provisions of this section.";

On page 32, in line 12, after "79-32,143a" by inserting ", 79-32,271";

And by renumbering sections accordingly;

On page 1, in the title, in line 6, by striking "global"; in line 7, by striking all before "business"; in line 16, after the semicolon by inserting "providing a refundable food sales tax credit; discontinuing the nonrefundable food sales tax credit;"; in line 18, after "79-32,143a" by inserting ", 79-32,271"

On roll call, the vote was: Yeas 44; Nays 78; Present but not voting: 0; Absent or not voting: 3.

Yeas: Alcalá, Amyx, Ballard, Bishop, Burroughs, Byers, Carlin, Carmichael, Clayton, Coleman, Curtis, Day, Estes, Featherston, Finney, Garber, Gartner, Haswood, Helgeson, Henderson, Highberger, Hoye, Jacobs, Kuether, Miller, Neighbor, Ohaebosim, Ousley, Parker, Poskin, Probst, Rhiley, Ruiz, L., Ruiz, S., Samsel, Sawyer, Stogsdill, Toplikar, Vaughn, Weigel, Winn, Wolfe Moore, Woodard, Xu.

Nays: Anderson, Arnberger, Awerkamp, Baker, Barker, Bergkamp, Bergquist, Blex, Borjon, Burris, Carlson, B. Carpenter, W. Carpenter, Clark, Collins, Concannon, Corbet, Croft, Delperdang, Dodson, M., Donohoe, Ellis, Eplee, Esau, Fairchild, Finch, Francis, French, Hawkins, Highland, Hoffman, Hoheisel, Houser, Howe, Huebert, Humphries, Jennings, S. Johnson, T. Johnson, Kelly, Kessler, Landwehr, Lee-Hahn, Long, Lynn, Mason, Minnix, Moser, Murphy, Neelly, Newland, Orr, Owens, F. Patton, Penn, Poetter, Proctor, Proehl, Rahjes, Ralph, Resman, Ryckman, Sanders, Schreiber, Seiwert, Smith, A., Smith, C., Smith, E., Sutton, Tarwater, Thomas, Thompson, Turner, Waggoner, Wasinger, Waymaster, Wheeler, K. Williams.

Present but not voting: None.

Absent or not voting: Helmer, Howard, Victors.

The motion of Rep. Clayton did not prevail; and the bill be passed as amended.

REPORTS OF STANDING COMMITTEES

Committee on **Children and Seniors** recommends **HB 2448** be passed.

Committee on **Commerce, Labor and Economic Development** recommends **HB 2328** be amended on page 2, in line 5, after "who" by inserting "is a Kansas resident and"; and the bill be passed as amended.

Committee on **Commerce, Labor and Economic Development** recommends **HB 2443** be amended on page 1, following line 4, by inserting:

"New Section 1. Sections 1 through 3, and amendments thereto, shall be known and may be cited as Kathy's bill.";

Also on page 1, in line 5, by striking "and 2" and inserting "through 3";

On page 2, in line 37, by striking "and 2" and inserting "through 3";

And by renumbering sections accordingly; and the bill be passed as amended.

Committee on **Commerce, Labor and Economic Development** recommends **SB 91** be amended by substituting a new bill to be designated as "House Substitute for SENATE BILL NO. 91," as follows:

"House Substitute for SENATE BILL NO. 91

By Committee on Commerce, Labor and Economic Development

"AN ACT concerning high school work-based learning programs; relating to liability for students and business, municipal and postsecondary educational institution program providers; providing liability protection for businesses that participate in work-based learning programs; amending K.S.A. 72-18,101 and 72-18,102 and repealing the existing sections."; and the substitute bill be passed.

(**H Sub for SB 91** was thereupon introduced and read by title.)

Committee on **Education** recommends **SB 32**, as amended by Senate Committee, be amended on page 3, in line 22, by striking all after "that"; by striking all in lines 23 through 27; in line 28, by striking all before the period and inserting "students shall be notified upon acceptance for dual or concurrent enrollment that dual or concurrent enrollment courses may or may not be systemwide transfer courses approved by the state board of regents for transfer of credit to other in-state public postsecondary educational institutions, and such notification shall:

(A) Refer students to the state board of regents' website that provides information on systemwide transfer courses;

(B) encourage students to consult with their high school counselor or postsecondary academic advisor regarding course planning and future plans before enrollment in dual or concurrent enrollment courses; and

(C) encourage students who are considering postsecondary enrollment at an institution that is not included on the state board of regents' systemwide transfer website to refer to such institution's website for transfer of credit information"; and the bill be passed as amended.

Committee on **Education** recommends **SB 62** be amended on page 1, following line 6, by inserting:

"Section 1. K.S.A. 65-1680 is hereby amended to read as follows: 65-1680. The state board of pharmacy may adopt any rules and regulations ~~which that~~ the board deems necessary in relation to the maintenance of epinephrine kits and albuterol kits under K.S.A. 72-6483, and amendments thereto.

Sec. 2. K.S.A. 65-2872b is hereby amended to read as follows: 65-2872b. (a) The practice of the healing arts shall not be construed to include any person administering epinephrine, or any school nurse or nurse's designee administering albuterol, in emergency situations to a student or a member of a school staff if:

(1) (A) The person administering the epinephrine reasonably believes that the student or staff member is exhibiting the signs and symptoms of an anaphylactic reaction; or

(B) the school nurse or nurse's designee administering the albuterol reasonably believes that the individual is exhibiting the signs and symptoms of respiratory distress;

(2) a physician has authorized, in writing, the school to maintain a stock supply of epinephrine or albuterol; and

(3) the epinephrine or albuterol is administered at school, on school property or at a school-sponsored event.

(b) Any person who gratuitously and in good faith renders emergency care or treatment through the administration of epinephrine, or any school nurse or nurse's designee who gratuitously and in good faith renders emergency care or treatment through the administration of albuterol, to a student or a member of a school staff at school, on school property or at a school-sponsored event shall not be held liable for any civil damages as a result of such care or administration or as a result of any act or failure to act in providing or arranging further medical treatment where the person acts as an ordinary reasonably prudent person would have acted under the same or similar circumstances.";

On page 3, following line 23, by inserting:

"Sec. 5. K.S.A. 72-6283 is hereby amended to read as follows: 72-6283. (a) Any accredited school may maintain an epinephrine kit. An epinephrine kit may consist of one or more doses of epinephrine. Epinephrine from an epinephrine kit shall be used only in emergency situations when the person administering the epinephrine reasonably believes that the signs and symptoms of an anaphylactic reaction are occurring and if administered at school, on school property or at a school-sponsored event. A school may not maintain an epinephrine kit unless the school has consulted with a pharmacist licensed by the state board of pharmacy. The consultant pharmacist shall have supervisory responsibility for maintaining the epinephrine kit. The consultant pharmacist shall be responsible for developing procedures, proper control and accountability for the epinephrine kit. Periodic physical inventory of the epinephrine kit shall be required. An epinephrine kit shall be maintained under the control of the consultant pharmacist.

(b) Any accredited school may maintain an albuterol kit. An albuterol kit may consist of one or more albuterol metered-dose inhalers, one or more doses of albuterol solution and one or more spacers or nebulizers for the administration of albuterol. Albuterol from an albuterol kit shall be used only in emergency situations when a school nurse or nurse's designee administering the albuterol reasonably believes that the signs and symptoms of respiratory distress are occurring at school, on school property or at a school-sponsored event. A school may not maintain an albuterol kit unless the school has consulted with a pharmacist licensed by the state board of pharmacy. The consultant pharmacist shall have supervisory responsibility for maintaining the albuterol kit. The consultant pharmacist shall be responsible for developing procedures, proper control and accountability for the albuterol kit. Periodic physical inventory of the albuterol kit shall be required. An albuterol kit shall be maintained under the control of the consultant pharmacist.";

Also on page 3, in line 24, after "K.S.A." by inserting "65-1680, 65-2872b,"; also in line 24, by striking "and" and inserting a comma; also in line 24, after "72-6242" by inserting "and 72-6283";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "authorizing schools to maintain albuterol kits for emergency use,"; also in line 3, after "K.S.A." by inserting "65-1680, 65-2872b,"; also in line 3, by striking "and" and inserting a comma; also in line 3, after "72-6242" by inserting "and 72-6283"; and the bill be passed as amended.

Committee on **Federal and State Affairs** recommends **SB 126** be amended on page 4, following line 36, by inserting:

"Sec. 3. K.S.A. 2020 Supp. 41-2640 is hereby amended to read as follows: 41-2640. (a) No club, drinking establishment, caterer or holder of a temporary permit, nor any person acting as an employee or agent thereof, shall:

(1) Offer or serve any free cereal malt beverage or alcoholic liquor in any form to any person;

(2) offer or serve to any person an individual drink at a price that is less than the acquisition cost of the individual drink to the licensee or permit holder;

(3) sell, offer to sell or serve to any person an unlimited number of individual drinks during any set period of time for a fixed price, except at private functions not open to the general public or to the general membership of a club;

(4) encourage or permit, on the licensed premises, any game or contest which involves drinking alcoholic liquor or cereal malt beverage or the awarding of individual drinks as prizes;

(5) sell, offer to sell or serve free of charge any form of powdered alcohol, as defined in K.S.A. 41-102, and amendments thereto; or

(6) advertise or promote in any way, whether on or off the licensed premises, any of the practices prohibited under subsections (a)(1) through (5).

(b) No public venue, nor any person acting as an employee or agent thereof, shall:

(1) Offer or serve any free cereal malt beverage or alcoholic liquor in any form to any person;

(2) offer or serve to any person a drink or original container of alcoholic liquor or cereal malt beverage at a price that is less than the acquisition cost of the drink or original container of alcoholic liquor or cereal malt beverage to the licensee;

(3) sell or serve alcoholic liquor in glass containers to customers in the general admission area;

(4) sell or serve more than two drinks per customer at any one time in the general admission area;

(5) encourage or permit, on the licensed premises, any game or contest which involves drinking alcoholic liquor or cereal malt beverage or the awarding of drinks as prizes;

(6) sell, offer to sell or serve free of charge any form of powdered alcohol, as defined in K.S.A. 41-102, and amendments thereto; or

(7) advertise or promote in any way, whether on or off the licensed premises, any of the practices prohibited under subsections (b)(1) through (6).

(c) A public venue, club, drinking establishment, caterer or holder of a temporary permit may:

(1) Offer free food or entertainment at any time;

(2) sell or deliver wine by the bottle or carafe;

(3) sell, offer to sell and serve individual drinks at different prices throughout any day;

(4) sell or serve beer ~~or~~, cereal malt beverage or mixed alcoholic beverage in a pitcher ~~capable of containing not more than 64 fluid ounces; or~~

(5) offer samples of alcohol liquor free of charge as authorized by this act; ~~or~~

~~(6) sell or serve margarita, sangria, daiquiri, mojito or other mixed alcoholic beverages as approved by the director in a pitcher containing not more than 64 fluid ounces.~~

(d) A hotel of which the entire premises is licensed as a drinking establishment

may, in accordance with rules and regulations adopted by the secretary, distribute to its guests coupons redeemable on the hotel premises for drinks containing alcoholic liquor. The hotel shall remit liquor drink tax in accordance with the provisions of the liquor drink tax act, K.S.A. 79-41a01 et seq., and amendments thereto, on each drink served based on a price which is not less than the acquisition cost of the drink.

(e) (1) A public venue, club or drinking establishment may offer customer self-service of beer or wine, or both, from automated devices on licensed premises so long as the licensee monitors and has the ability to control the dispensing of such beer or wine, or both, from the automated devices.

(2) (A) For purposes of this subsection, "automated device" ~~shall mean~~ means any mechanized device capable of dispensing wine or beer, or both, directly to a customer in exchange for compensation that a licensee has received directly from the customer.

(B) No licensee shall allow an automated device to be used on its licensed premises without first providing written or electronic notification to the director of the licensee's intent to use the automated device. The licensee shall provide this notification at least 48 hours before any automated device is used on the licensed premises.

(C) Each licensee offering customer self-service of wine or beer, or both, from any automated device shall provide constant video monitoring of the automated device at all times during which the licensee is open to the public. The licensee shall keep recorded footage from the video monitoring for at least 60 days and shall provide the footage, upon request, to any agent of the director or other authorized law enforcement agent.

(D) The compensation required by subsection (a) shall be in the form of a programmable, prepaid access card containing a fixed amount of monetary credit that may be directly exchanged for beer or wine dispensed from the automated device. Access cards may be sold, used or reactivated only during a business day. Each access card shall be purchased from the licensee by a customer. A licensee shall not issue more than one active access card to a customer. For purposes of this subsection, an access card shall be deemed active if the access card contains monetary credit or has not yet been used to dispense 15 ounces of wine or 32 ounces of beer. Each purchase of an access card under this subparagraph shall be subject to the liquor drink tax imposed by K.S.A. 79-41a02, and amendments thereto.

(E) In order to obtain a prepaid access card from a licensee, each customer shall produce a valid driver's license, identification card or other government-issued document that contains a photograph of the individual and demonstrates that the individual is at least 21 years of age. Each access card shall be programmed to require the production of the customer's valid identification before the access card can be used for the first time during any business day or for any subsequent reactivation as provided in subparagraph (D).

(F) Each access card shall become inactive at the end of each business day.

(G) Each access card shall be programmed to allow the dispensing of no more than 15 ounces of wine or 32 ounces of beer to a customer. Once an access card has been used to dispense 15 ounces of wine or 32 ounces of beer to a customer, the access card shall become inactive. Any customer in possession of an inactive access card may, upon production of the customer's valid identification to the licensee or licensee's employee, have the access card reactivated to allow the dispensing of an additional 15 ounces of wine or 32 ounces of beer from an automated device.

Subparagraph (D), (E), (F) or (G) shall not apply to wine or beer that is dispensed

directly to the licensee or the licensee's agent or employee.

(3) The secretary shall adopt rules and regulations prior to January 1, 2019, as necessary to implement the provisions of this subsection.

(4) Notwithstanding any other provision of law, all laws and rules and regulations applicable to the sale of alcoholic liquor to persons under the legal age of consumption shall be applicable to the sales transaction of the prepaid access card.

(f) A hotel of which the entire premises is not licensed as a drinking establishment may, in accordance with rules and regulations adopted by the secretary, through an agreement with one or more clubs or drinking establishments, distribute to its guests coupons redeemable at such clubs or drinking establishments for drinks containing alcoholic liquor. Each club or drinking establishment redeeming coupons issued by a hotel shall collect from the hotel the agreed price, which shall be not less than the acquisition cost of the drink plus the liquor drink tax for each drink served. The club or drinking establishment shall collect and remit the liquor drink tax in accordance with the provisions of the liquor drink tax act, K.S.A. 79-41a01 et seq., and amendments thereto.

(g) Violation of any provision of this section is a misdemeanor punishable as provided by K.S.A. 41-2633, and amendments thereto.

(h) Violation of any provision of this section shall be grounds for suspension or revocation of the licensee's license as provided by K.S.A. 41-2609, and amendments thereto, and for imposition of a civil fine on the licensee or temporary permit holder as provided by K.S.A. 41-2633a, and amendments thereto.

(i) For the purposes of this section, ~~the term:~~

(1) "Day" means from 6:00 a.m. until 2:00 a.m. the following calendar day;

(2) "mixed alcoholic beverage" means a beverage that is made by combining alcoholic liquor with a non-alcoholic liquid or other edible substance and that is comprised of at least 25% of non-alcoholic liquid or other edible substance, including, but not limited to, margarita, sangria, daiquiri or mojito; and

(3) "pitcher" means any container that is capable of containing more than 32 fluid ounces but not more than 64 fluid ounces that is used to serve alcoholic liquor or cereal malt beverage to one or more individuals.";

Also on page 4, in line 37, by striking "and" and inserting a comma; also in line 37, after "41-2637" by inserting "and 41-2640";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "specifying requirements for the serving of alcoholic beverages by licensees;"; also in line 3, by striking "and" and inserting a comma; in line 4, before "and" by inserting "and 41-2640"; and the bill be passed as amended.

On motion of Rep. Hawkins, the House recessed until 2:30 p.m.

AFTERNOON SESSION

The House met pursuant to recess with Speaker Ryckman in the chair.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bill was introduced and read by title:

HB 2453, AN ACT concerning alcoholic beverages; relating to the cereal malt beverage act; authorizing the sale and delivery by the licensee or a third-party of cereal malt beverage and beer containing not more than 6% alcohol by volume for consumption off the licensed premises; amending K.S.A. 2020 Supp. 41-2728 and repealing the existing section, by Committee on Federal and State Affairs.

INTRODUCTION OF ORIGINAL MOTIONS AND HOUSE RESOLUTIONS

The following resolution was introduced and read by title:

HOUSE RESOLUTION No. **HR 6015**—

By Representatives Ryckman, Finch and Hawkins

A RESOLUTION urging the legislative coordinating council to revoke any executive order issued by the governor mandating face coverings if such an executive order is issued while the legislature is adjourned.

WHEREAS, 2021 Senate Bill No. 40 was signed into law on March 24, 2021, and became effective on March 31, 2021. This legislation revokes all executive orders currently in effect issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, in response to the current state of disaster emergency declared pursuant to K.S.A. 48-924, and amendments thereto, related to the COVID-19 public health emergency; and

WHEREAS, Governor Kelly issued a statement on March 24, 2021, indicating that she intends to issue an executive order similar to Executive Order 20-68, establishing a face coverings protocol on April 1, 2021; and

WHEREAS, 2021 Senate Bill No. 40 authorizes the legislature to revoke an executive order issued pursuant to K.S.A. 48-925, and amendments thereto, by concurrent resolution of the legislature, and, if the legislature is not in session or is adjourned for three or more days during the legislative session, the legislative coordinating council is authorized to revoke an executive order issued pursuant to K.S.A. 48-925, and amendments thereto; and

WHEREAS, Pursuant to the 2021 session planner, the legislature is scheduled to adjourn on March 31, 2021, for a period of time that is longer than three days; and

WHEREAS, Local units of government, including counties and cities, maintain the legal authority to take any action related to face coverings that such local unit of government determines is necessary for the safety of the people in their community; Now, therefore,

Be it resolved by the House of Representatives of the State of Kansas: That the Kansas House of Representatives urges the legislative coordinating council to revoke any executive order issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, establishing a face coverings protocol if such an executive order is issued by the governor during a time when the legislature is not in session or is adjourned for three or more days during the legislative session; and

Be it further resolved: That the Chief Clerk of the House of Representatives shall send an enrolled copy of this resolution to the chairperson of the legislative coordinating council.

On motion of Rep. Hawkins, the House resolved into the Committee of the Whole, with Rep. Sutton in the chair.

COMMITTEE OF THE WHOLE

On motion of Rep. Sutton, Committee of the Whole report, as follows, was adopted:

Recommended that **HB 2316, HB 2417** be passed.

HB 2272 be passed over and retain a place on the calendar.

Committee report to **SB 60** be adopted.

Also, on motion of Rep. Miller, **SB 60** be amended as amended by House Committee, on page 2, following line 1, by inserting:

"Sec. 2. K.S.A. 2020 Supp. 21-5504 is hereby amended to read as follows: 21-5504. (a) Criminal sodomy is:

(1) Sodomy between persons who are 16 or more years of age and members of the same sex;

(2) Sodomy between a person and an animal;

(3) sodomy with a child who is 14 or more years of age but less than 16 years of age; or

(4) causing a child 14 or more years of age but less than 16 years of age to engage in sodomy with any person or animal.

(b) Aggravated criminal sodomy is:

(1) Sodomy with a child who is under 14 years of age;

(2) causing a child under 14 years of age to engage in sodomy with any person or an animal; ~~or~~

(3) sodomy with a victim who does not consent to the sodomy or causing a victim, without the victim's consent, to engage in sodomy with any person or an animal under any of the following circumstances:

(A) When the victim is overcome by force or fear;

(B) when the victim is unconscious or physically powerless; or

(C) when the victim is incapable of giving consent because of mental deficiency or disease, or when the victim is incapable of giving consent because of the effect of any alcoholic liquor, narcotic, drug or other substance, which condition was known by, or was reasonably apparent to, the offender; or

(4) sodomy with a victim when the victim's consent was obtained through a knowing misrepresentation made by the offender that the sodomy was a:

(A) Medically or therapeutically necessary procedure; or

(B) legally required procedure within the scope of the offender's authority.

(c) (1) Criminal sodomy as defined in:

(A) Subsection (a)(1) or (a)(2) is a class B nonperson misdemeanor; and

(B) subsection (a)(3) or (a)(4) is a severity level 3, person felony.

(2) Aggravated criminal sodomy as defined in:

(A) Subsection (b)(3) or (b)(4) is a severity level 1, person felony; and

(B) subsection (b)(1) or (b)(2) is a severity level 1, person felony, except as provided in subsection (c)(3).

(3) Aggravated criminal sodomy as defined in subsection (b)(1) or (b)(2) or

attempt, conspiracy or criminal solicitation to commit aggravated criminal sodomy as defined in subsection (b)(1) or (b)(2) is an off-grid person felony, when the offender is 18 years of age or older.

(d) If the offender is 18 years of age or older, the provisions of:

(1) ~~Subsection (e)~~ of K.S.A. 2020 Supp. 21-5301(c), and amendments thereto, shall not apply to a violation of attempting to commit the crime of aggravated criminal sodomy as defined in subsection (b)(1) or (b)(2);

(2) ~~subsection (e)~~ of K.S.A. 2020 Supp. 21-5302(c), and amendments thereto, shall not apply to a violation of conspiracy to commit the crime of aggravated criminal sodomy as defined in subsection (b)(1) or (b)(2); and

(3) ~~subsection (d)~~ of K.S.A. 2020 Supp. 21-5303(d), and amendments thereto, shall not apply to a violation of criminal solicitation to commit the crime of aggravated criminal sodomy as defined in subsection (b)(1) or (b)(2).

(e) It shall be a defense to a prosecution of criminal sodomy, as defined in subsection (a)(3), and aggravated criminal sodomy, as defined in subsection (b)(1), that the child was married to the accused at the time of the offense.

(f) Except as provided in subsection (b)(3)(C), it shall not be a defense that the offender did not know or have reason to know that the victim did not consent to the sodomy, that the victim was overcome by force or fear; or that the victim was unconscious or physically powerless.

Sec. 3. K.S.A. 2020 Supp. 21-5505 is hereby amended to read as follows: 21-5505. (a) Sexual battery is the touching of a victim who is not the spouse of the offender, who is 16 or more years of age and who does not consent thereto, with the intent to arouse or satisfy the sexual desires of the offender or another.

(b) Aggravated sexual battery is:

(1) The touching of a victim who is 16 or more years of age and who does not consent thereto with the intent to arouse or satisfy the sexual desires of the offender or another and under any of the following circumstances:

~~(1)(A)~~ When the victim is overcome by force or fear;

~~(2)(B)~~ when the victim is unconscious or physically powerless; or

~~(3)(C)~~ when the victim is incapable of giving consent because of mental deficiency or disease, or when the victim is incapable of giving consent because of the effect of any alcoholic liquor, narcotic, drug or other substance, which condition was known by, or was reasonably apparent to, the offender; or

(2) the touching of a victim who is 16 or more years of age with the intent to arouse or satisfy the sexual desires of the offender when the victim's consent was obtained through a knowing misrepresentation made by the offender that the touching was a:

(A) Medically or therapeutically necessary procedure; or

(B) legally required procedure within the scope of the offender's authority.

(c) (1) Sexual battery is a class A person misdemeanor.

(2) Aggravated sexual battery is a severity level 5, person felony.

(d) Except as provided in subsection ~~(b)(3)~~ (b)(1)(C), it shall not be a defense that the offender did not know or have reason to know that the victim did not consent to the battery, that the victim was overcome by force or fear, or that the victim was unconscious or physically powerless.;

Also on page 2, in line 2, by striking "is" and inserting ", 21-5504 and 21-5505 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, after "to" by inserting "criminal sodomy, aggravated criminal sodomy and aggravated sexual battery; creating criminal liability for such offenses when consent was obtained through a knowing misrepresentation;"; in line 4, after "21-5106" by inserting ", 21-5504 and 21-5505"; in line 5, by striking "section" and inserting "sections" and the bill be passed as amended.

Committee report recommending a substitute bill to **SB 124** be adopted.

Also, on motion of Rep. Tarwater, **House Substitute for SB 124**, be amended on page 5, in line 26, by striking "city" and inserting "metropolitan area"; in line 42, by striking "statistical"; also in line 42, by striking all after "areas"; In line 43, by striking all before the comma and inserting "with a population of more than 50,000";

On page 6, in line 28, by striking "statistical"; also in line 28, by striking all after "area"; in line 29, by striking all before the comma and inserting "with a population of more than 50,000" and **H Sub for SB 124** be passed as amended.

Committee report to **SB 283** be adopted; and the bill be passed as amended.

Committee report recommending a substitute bill to **Sub SB 273** be adopted; and **H Sub for Sub SB 273** be passed.

Committee report to **HB 2412** be adopted; and the bill be passed as amended.

Committee report recommending a substitute bill to **SB 78** be adopted; and **H Sub for SB 78** be passed.

Committee report to **HB 2025** be adopted, and the motion to recommend bill favorably for passage did not prevail.

Committee report to **SB 172** be adopted.

Also, on motion of Rep. Schreiber, **SB 172** be amended as amended by House Committee, on page 1, following line 6 by inserting: "WHEREAS, The provisions of this act protect the right to peacefully protest for all Kansans and citizens of the four sovereign nations within the state's borders while also protecting the critical infrastructure located within the state.

Now, therefore:" and the bill be passed as amended.

Committee report to **SB 127** be adopted; and the bill be passed as amended.

Committee report to **HB 2363** be adopted; and the bill be passed as amended.

Committee report to **HB 2408** be adopted; and the bill be passed as amended.

Committee report to **HB 2380** be adopted; and the bill be passed as amended.

Committee report to **SB 122** be adopted; and the bill be passed as amended.

REPORTS OF STANDING COMMITTEES

Committee on **Taxation** recommends **SB 49** be amended by substituting a new bill to be designated as "House Substitute for SENATE BILL NO. 49," as follows:

"House Substitute for SENATE BILL NO. 49

By Committee on Taxation

"AN ACT concerning property taxation; authorizing continuation of the statewide levy for schools and the exemption of a portion of residential property from such levy; amending K.S.A. 79-201x and K.S.A. 2020 Supp. 72-5142 and repealing the existing sections."; and the substitute bill be passed.

(H Sub for SB 49 was thereupon introduced and read by title.)

Committee on **Taxation** recommends **SB 71** be amended on page 1, in line 5, before "Section" by inserting "New"; following line 30, by inserting:

"New Sec. 2. (a) For taxable years commencing after December 31, 2020, and before January 1, 2026, there shall be allowed a credit against the tax imposed by the Kansas income tax act and the privilege tax pursuant to K.S.A. 79-1106 et seq., and amendments thereto, in an amount equal to 50% of the total amount contributed during the taxable year by a taxpayer subject to income tax pursuant to K.S.A. 79-32,110(a) or (c), and amendments thereto, or subject to the privilege tax pursuant to K.S.A. 79-1107 and 79-1108, and amendments thereto, to the friends of cedar crest association.

(b) The amount of such credit awarded to a taxpayer in a taxable year pursuant to this section shall not exceed:

(1) \$25,000 for any taxpayer subject to the income tax on resident individuals imposed pursuant to K.S.A. 79-32,110(a), and amendments thereto; or

(2) \$50,000 for any taxpayer subject to the income tax on corporations imposed pursuant to K.S.A. 79-32,110(c), and amendments thereto, or the privilege tax on financial institutions pursuant to K.S.A. 79-1107 and 79-1108, and amendments thereto.

(c) The aggregate amount of credits claimed pursuant to this section shall not exceed \$350,000 for any fiscal year.

(d) The credit allowed by this section shall not exceed the amount of tax imposed under the Kansas income tax act or the privilege tax reduced by the sum of any other credits allowable pursuant to law. Such credit shall be deducted from the taxpayer's income or privilege tax liability for the taxable year in which the contributions are made by the taxpayer. The taxpayer shall not be allowed to carry forward any amount of such credit exceeding the taxpayer's income or privilege tax liability.

Sec. 3. K.S.A. 79-32,212 is hereby amended to read as follows: 79-32,212. (a) For taxable years 2002 through ~~2021~~ 2024, there shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, an amount equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. In no event shall the total amount of the credits allowed under this section exceed \$500,000 for any one fiscal year.

(b) Upon certification by the secretary of revenue of the amount of any such credit, the director of accounts and reports shall issue to such taxpayer a warrant for such amount which shall be deemed to be a capital contribution.

(c) For tax ~~year years~~ 2013 and all tax years thereafter through 2021, the income tax credit provided by this section shall only be available to taxpayers subject to the income tax on corporations imposed pursuant to ~~subsection (c)~~ of K.S.A. 79-32,110(c), and amendments thereto, and shall be applied only against such taxpayer's corporate income tax liability.

(d) For tax years 2022 through 2024, the income tax credit provided by this section

shall be available to all taxpayers subject to the income tax imposed pursuant to K.S.A. 79-32,110, and amendments thereto, and shall be applied only against such taxpayer's income tax liability.

Sec. 4. K.S.A. 79-32,212 is hereby repealed.";

And by renumbering sections accordingly;

Also on page 1, in the title, in line 2, after "credit" by inserting "and the friends of cedar crest association contribution credit; extending the time period and expanding eligibility for the single city port authority credit; amending K.S.A. 79-32,212 and repealing the existing section"; and the bill be passed as amended.

Committee on **Taxation** recommends **SB 119** be amended on page 3, in line 36, after the period by inserting "With regard to any matter properly submitted to the district court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes or the determination of classification of property for assessment purposes, the county appraiser shall have the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination.";

On page 4, following line 18, by inserting:

"Sec. 3. K.S.A. 74-2433 is hereby amended to read as follows: 74-2433. (a) There is hereby created a state board of tax appeals, referred to in this act as the board. The board shall be composed of three members who shall be appointed by the governor, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto. For members appointed after June 30, 2014, one of such members shall have been regularly admitted to practice law in the state of Kansas and for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state; one of such members shall have engaged in active practice as a certified public accountant for a period of at least five years and one such member shall be a licensed certified general real property appraiser. In addition, the governor shall also appoint a chief hearing officer, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, who, in addition to other duties prescribed by this act, shall serve as a member pro tempore of the board. No successor shall be appointed for any judge of the court of tax appeals appointed before July 1, 2014. Such persons shall continue to serve as members on the board of tax appeals until their terms expire. Except as provided by K.S.A. 46-2601, and amendments thereto, no person appointed to the board, including the chief hearing officer, shall exercise any power, duty or function as a member of the board until confirmed by the senate. Not more than two members of the board shall be of the same political party. Members of the board, including the chief hearing officer, shall be residents of the state. Subject to the provisions of K.S.A. 75-4315c, and amendments thereto, no more than one member shall be appointed from any one of the congressional districts of Kansas unless, after having exercised due diligence, the governor is unable to find a qualified replacement within 90 days after any vacancy on the board occurs. The members of the board, including the chief hearing officer, shall be selected with special reference to training and experience for duties imposed by this act and shall be individuals with legal, tax, accounting or appraisal training and experience. State board of tax appeals members shall be subject to the supreme court rules of judicial conduct applicable to all judges of the district court. The board shall be bound by the doctrine of

stare decisis limited to published decisions of an appellate court. Members of the board, including the chief hearing officer, shall hold office for terms of four years. A member may continue to serve for a period of ~~90~~ 180 days after the expiration of the member's term, or until a successor has been appointed and confirmed, whichever is shorter. Except as otherwise provided, such terms of office shall expire on January 15 of the last year of such term. If a vacancy occurs on the board, or in the position for chief hearing officer, the governor shall appoint a successor to fill the vacancy for the unexpired term. Nothing in this section shall be construed to prohibit the governor from reappointing any member of the board, including the chief hearing officer, for additional four-year terms. The governor shall select one of its members to serve as chairperson. The votes of two members shall be required for any final order to be issued by the board. Meetings may be called by the chairperson and shall be called on request of a majority of the members of the board and when otherwise prescribed by statute.

(b) Any member appointed to the state board of tax appeals and the chief hearing officer may be removed by the governor for cause, after public hearing conducted in accordance with the provisions of the Kansas administrative procedure act.

(c) The state board of tax appeals shall appoint, subject to approval by the governor, an executive director of the board, to serve at the pleasure of the board. The executive director shall: (1) Be in the unclassified service under the Kansas civil service act; (2) devote full time to the executive director's assigned duties; (3) receive such compensation as determined by the board, subject to the limitations of appropriations thereof; and (4) have familiarity with the tax appeals process sufficient to fulfill the duties of the office of executive director. The executive director shall perform such other duties as directed by the board.

(d) Appeals decided by the state board of tax appeals shall be made available to the public and shall be published by the board on the board's website within 30 days after the decision has been rendered. The board shall also publish a monthly report that includes all appeals decided that month as well as all appeals which have not yet been decided and are beyond the time limitations as set forth in K.S.A. 74-2426, and amendments thereto. Such report shall be made available to the public and transmitted by the board to the members of the Kansas legislature.

(e) After appointment, members of the state board of tax appeals that are not otherwise a state certified general real property appraiser shall complete the following course requirements: (1) A tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the cost and sales approaches to value; (2) a tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the income approach to value; (3) a tested appraisal course of not less than 30 clock hours of instruction with an emphasis on mass appraisal; (4) an appraisal course with an emphasis on Kansas property tax laws; (5) an appraisal course on the techniques and procedures for the valuation of state assessed properties with an emphasis on unit valuation; and (6) a tested appraisal course on the techniques and procedures for the valuation of land devoted to agricultural use pursuant to K.S.A. 79-1476, and amendments thereto. Any member appointed to the board who is a certified real property appraiser shall only be required to take such educational courses as are required to maintain the appraisal license. The executive director shall adopt rules and regulations prescribing a timetable for the completion of the course requirements and

prescribing continued education requirements for members of the board.

(f) The state board of tax appeals shall have no capacity or power to sue or be sued.

(g) It is the intent of the legislature that proceedings in front of the board of tax appeals be conducted in a fair and impartial manner and that all taxpayers are entitled to a neutral interpretation of the tax laws of the state of Kansas. The provisions of the tax laws of this state shall be applied impartially to both taxpayers and taxing districts in cases before the board. Valuation appeals before the board shall be decided upon a determination of the fair market value of the fee simple of the property. Nothing in this section shall prohibit a property owner, during a property valuation appeal before the board, from raising arguments regarding classification. Cases before the board shall not be decided upon arguments concerning the shifting of the tax burden or upon any revenue loss or gain which may be experienced by the taxing district.

(h) Notwithstanding any provisions of subsection (a) to the contrary, the governor may appoint a former member in good standing of the board of tax appeals to serve as a member pro tempore of the board for a period not to exceed one year when, after having exercised due diligence, more than one vacancy on the board exists. Such member pro tempore may exercise any power, duty or function as is necessary to serve as a member of the board. Such member pro tempore shall serve at the pleasure of the governor and receive compensation for each day of actual attendance or work as a member based on a proration of the annual salary provided in K.S.A. 74-2434, and amendments thereto. The provisions of this subsection shall expire on June 30, 2023.;

On page 14, in line 23, after the first comma by inserting "74-2433,";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, after the first semicolon by inserting "burden of proof of judicial review in district court; extending the time a board member may continue to serve after such member's term expires; authorizing appointment by the governor of a member pro tempore under certain conditions;"; in line 6, after the comma by inserting "74-2433,"; and the bill be passed as amended.

Committee on **Taxation** recommends **SB 147** be amended on page 47, in line 30, by striking the third "and"; in line 35, after "form" by inserting "; and

(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";

On page 1, in the title, in line 3, after the semicolon by inserting "providing an exemption for friends of hospice of Jefferson county;"; and the bill be passed as amended.

MESSAGES FROM THE SENATE

The Senate accedes to the request of the House for a conference on **HB 2104** and has appointed Senators Tyson, Alley and Holland as conferees on the part of the Senate.

The Senate concurs in House amendments to **SB 65**.

The Senate concurs in House amendments to **SB 66**.

The Senate concurs in House amendments to **SB 90**.
Announcing passage of **HB 2050, HB 2162, HB 2214, HB 2367**.

CHANGE OF REFERENCE

Speaker Ryckman announced the withdrawal of **SB 98** from Committee on Taxation and referral to Committee on Financial Institutions and Rural Development.

COMMITTEE ASSIGNMENT CHANGES

Speaker Ryckman announced the appointment of Rep. Woodard to replace Rep. Xu on committee on Financial Institutions and Rural Development on March 30, 2021.

REPORT ON ENROLLED BILLS

HB 2008, HB 2014, HB 2172, HB 2270, HB 2321 reported correctly enrolled, properly signed and presented to the Governor on March 29, 2021.

REPORT ON ENGROSSED BILLS

HB 2176 reported correctly engrossed March 26, 2021.

REPORT ON ENROLLED RESOLUTIONS

HR 6009 reported correctly enrolled and properly signed on March 29, 2021.

On motion of Rep. Hawkins, the House adjourned until 10:00 a.m., Tuesday, March 30, 2021.

JENNY HAUGH, JULIA WERNER, *Journal Clerk*.

SUSAN W. KANNARR, *Chief Clerk*.

