

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 25, 2021

Subject: House Bill No. 2317

**Summary**

House Bill No. 2317 provides a tax credit for tax years 2021, 2022 and 2023 against the income, privilege or premium tax liability in an amount equal to 75% of the expenditures incurred in the placing into service a qualified alternative-fuel fueling station during the tax year. The total amount of cumulative credits allowed for each tax year shall not exceed: (1) \$4,000,000 for tax year 2021; (2) \$8,000,000 for tax year 2022; and (3) \$12,000,000 for tax year 2023.

The credit is non-refundable however it can be carry-forwarded for the next four succeeding tax years.

"Qualified alternative-fuel fueling station" is a defined term that means a metered-for-fee public access recharging system for motor vehicles propelled in whole or in part by electricity. It does not include a building and its structural components. It must be new and must not have been previously installed or used to refuel vehicles by any means.