	2021 House Taxation Action Index – P			
				pril 08, 2021
Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2003	An Act concerning property taxation, relating to county treasurers; providing for the ability to establish payment plans for the payment of delinquent or nondelinquent taxes; amending K.S.A. 79-2024 and repealing the existing section	Representative Kelly		
HB2023	An Act concerning property taxation; relating to valuation of real property; land devoted to agricultural use; amending K.S.A. 79-1476 and repealing the existing section.	Representative Highland	Feb. 03, 2021	
HB2070	An act concerning postsecondary education; relating to certain private postsecondary educational institutions; acceptable methods of payment, credit card surcharges; amending K.S.A. 75-30,100 and repealing the existing section.	Representative Eplee	Jan.25, 2021	Feb.08, 2021 Be Passed
HB2091	AN ACT concerning taxation; relating to income tax; providing are fundable food sales tax credit; discontinuing the nonrefundable food sales tax credit; amending K.S.A. 79-32,271 and repealing the existing section	Representative Gartner	Jan. 28, 2021	
HB2099	AN ACT concerning the state board of tax appeals; hearings, permitting attendance at hearings by the use of audio or video electronic communication; amending K.S.A. 74-2433 and repealing the existing section.	Representative Rhiley		
HB2104	AN ACT concerning sales taxation; relating to exemptions; modifying the exemption for construction materials for educational institutions; amending K.S.A. 79-3606 and repealing the existing section.	Steve Greene on behalf of Cerebral Palsy Foundation	Jan. 27, 2021	Feb.02,2021 Be Passed as Amended and placed on Consent Calendar
HB2105	AN ACT concerning income taxation; relating to withholding taxes; establishing withholding requirements for certain employees who work in multiple states; determination of employer penalties	Kent Eckles on behalf of the Kansas Chamber	Feb. 03, 2021	Feb. 18, 2021 Be Passed
HB2106	AN ACT concerning income taxation; relating to corporate tax returns; extending the dates when tax returns are required to be filed; amending K.S.A. 79-3221 and repealing the existing section.	Kent Eckles on behalf of the Kansas Chamber	Jan. 27, 2021	Feb,02,2021 Be Passed
HB2117	AN ACT concerning taxation; relating to income tax, rates; sales and compensating use tax, providing for sales tax exemptions for food and food ingredients and feminine hygiene products, authorizing local sales tax on food and food ingredients; amending K.S.A. 79-32,110, 79-3602 and 79-3606and K.S.A. 2020 Supp. 12-189a and repealing the existing sections.	Representative Highberger		

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Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2123	An Act concerning legal tender; establishing the Kansas legal tender act; reaffirmation of gold and silver coin as legal tender; income taxation subtraction modification for gains from the sale of specie; amending K.S.A.79-32, 117 and repealing the existing section	Representatives Fairchild, Lee- Hahn, Murphy, Sutton		
HB2130	AN ACT concerning property tax; relating to cities and counties; approval of budgets, transportation construction projects; election; exception; amending K.S.A. 79-2925c and repealing the existing section	Representative Clayton		
HB2141	AN ACT concerning income taxation; relating to deductions; increasing the Kansas standard deduction; amending K.S.A. 79-32,119 and repealing the existing section	Representative Gartner	Feb. 08, 2021	
HB2142	AN ACT concerning property taxation; relating to the reimbursement to certain property owners of property taxes resulting from a forced shutdown or capacity limitation by a county.	Representative Corbert	Feb. 09, 2021	
HB2143	AN ACT concerning sales taxation; relating to exemptions on certain cash rebates on sales or leases of new motor vehicles; making exemption permanent; amending K.S.A. 79-3602 and repealing the existing section.	Whitney Damron	Feb.11, 2021	Feb.17, 202 Be Passed
HB2148	AN ACT concerning sales taxation; relating to exemptions; gage park memorial, inc.; amending K.S.A. 79-3606 and repealing the existing section.	Representative Gartner		
HB2173	AN ACT concerning taxation; relating to marketplace facilitators; requiring the collection and remittance for sales, compensating use and transient guest taxes and prepaid wireless 911 fees made on platforms; providing nexus for certain retailers and removing click-through nexus provisions; amending K.S.A. 79-3702 and repealing the existing section	Matt Hickam, Hickam Public Affairs	Feb.10, 2021	
HB2185	AN ACT concerning income taxation; enacting the Kansas taxpayer protection act; relating to paid tax return preparers; requiring a signature and tax identification number on returns and claims; authorizing actions by the secretary of revenue to enjoin certain conduct.	Representative Gartner on behalf of H&R Block		
HB2186	AN ACT concerning income taxation; relating to apportionment of business income; sales factor for certain taxpayers; election; amending K.S.A.7903271 and 79- 3279 and repealing the existing sections.	Representative Wasinger on behalf of KS. Chamber	Feb.16, 2021	
HB2197	An ACT concerning property taxation; relating to buildings and improvements destroyed or substantially destroyed by natural disaster; amending K.S.A.79-1613 and repealing the existing sections.	Representatives T. Johnson, Neelly	Feb. 17, 2021	

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Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2225	AN ACT concerning taxation; relating to sales and compensating use taxes; requiring collection and remittance by marketplace facilitators; providing nexus for certain retailers; amending K.S.A. 79-3702 and repealing the existing section	Rep. Day on behalf of the Governor's Tax Council	Discussion	Guido
HB2230	AN ACT concerning sales taxation; relating to imposition of tax; digital property and subscription services; amending K.S.A. 79-3602 and K.S.A. 2020 Supp. 79-3603 and repealing the existing sections.	Rep. Stogsdill on behalf of the Governor's Tax Council	Feb. 18, 2021	
HB2239	AN ACT concerning income taxation; relating to corporations; providing for an extension of the net operating loss carryforward period; amending K.S.A. 79-32, 143 and repealing the existing section.	Travis Lowe, Braden,Heidner, Lowe & Assoc. on behalf of T- Mobile	Feb. 17, 2021	Feb. 24, 2021 Be Passed As Amended
HB2265	AN ACT concerning sales taxation; providing for a sales tax exemption for required textbooks and authorizing a local sales tax on required textbooks.	Rep. Woodard And Hoheisel	Feb. 22,2021	
HB2266	AN ACT concerning income taxation; relating to Kansas itemized deductions of an individual; providing the ability to elect to itemize.	Rep. Bishop		
HB2272	AN ACT concerning property taxation; relating to distribution of certain property taxes paid under protest; notice by county appraiser to other taxing entities of properties under protest.	Rep. Baker	Feb, 23, 2021	March 18, 2021 Be Passed
HB2273	AN ACT concerning sales taxation; relating to exemptions; providing an exemption for active aging publishing, Inc.	Rep. Bishop		
HB2303	AN ACT concerning income taxation; relating to credits; adjusting the credit and income amounts for the income tax credit for purchases of food in this state.	Rep. Toplika		
HB2304	AN ACT concerning income taxation; relating to credits; increasing credit for expenditures to make a principal dwelling accessible to persons with a disability.	Rep. Toplika		
HB2313	AN ACT concerning property taxation; relating to motor vehicles; allowing Kansas national guard and reservist members who are in good standing to receive a property tax exemption for up to two motor vehicles	Committee on Veterans and Military	Feb, 24, 2021	Feb. 25, 2021 Be Passed and Placed on Consent Calendar
HB2314	AN ACT concerning sales taxation; relating to payment of tax by retailers; time of payment for retailers collecting a certain amount of sales tax and discontinuing the pre-payment of such tax.	Rep. Long		
HB2315	AN ACT concerning taxation; relating to income, premiums and privilege tax; providing a credit for contributions to technical colleges.	Steve Kearney Kearney and Associates	Feb. 23, 2021	Feb.25, 2021 Be Passed
HB2316	AN ACT concerning financial institutions; relating to payments made with credit and debit cards; eliminating the prohibition of a surcharge for use of such cards.	Scott Schnieder	Feb. 22, 2021	March 15, 2021 Be Passed

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Bill No.	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2317	AN ACT concerning income taxation; relating to tax credits; providing a credit for expenditures for placing into service qualified alternative-fuel fueling stations	Rep. Baker	Feb. 25, 2021	
HB2328	AN ACT concerning income taxation; providing certain tax credits for graduates of aerospace and aviation-related educational programs and employers of program graduates.	Rep. Tarwater, Anderson, Bergquist, B. Carpernter, Croft, Delperdang, Estes, Helmer, Hoheisel, Howard, Huebert, Humphries, Kessler, Penn, Rhiley, Sawyer, Williams		03-16-2021 Referred to Commerce, Labor, and Economic Development
HB2352	AN ACT concerning sales taxation; relating to exemptions; providing for an exemption for farm products sold at farmers' markets.	Rep. Vaughn		
HB2357	AN ACT concerning taxation; relating to income tax; establishing the property tax relief act that provides residential property tax refunds; providing for an expiration of the selective assistant for effective senior relief credit and homestead property tax refund.	Rep. Esau		
HB2358	AN ACT concerning sales taxation; relating to exemptions; defining nonprofit integrated community care organizations and providing an exemption.	Rep. Corbet		
HB2394	AN ACT concerning the research and development tax credit; relating to the amount of the credit; expanding eligibility beyond taxpayers subject to the corporate income tax; transferability	David Souffer Commerce Dept.		
HB2395	AN ACT concerning taxation; relating to sales and compensating use taxes, transient guest taxes and prepaid wireless 911 fees; requiring collection and remittance by marketplace facilitators; providing nexus for certain retailers.	Rep. Day	March 16, 2021	
HB2413	AN ACT concerning taxation; relating to exemptions; providing an exemption for friends of hospice of Jefferson county	Rep. Ellis	March 18, 2021	March 25, 2021 Contents inserted into SB147
HB2414	AN ACT concerning income taxation; relating to the child day care services assistance tax credit; increasing the amount of the credit for years following facility establishment; providing a credit for employer payments to an organization providing access to employees for child day care service; expanding eligible taxpayers.	Rep. Adam Smith	March 24, 2021	March 25, 2021 Be Passed

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Bill No.	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2418	AN ACT HB 2418, AN ACT concerning property taxation; relating to time for payments; persons 65 years of age and older; amending K.S.A. 79-2004 and79-2004a and repealing the existing section	Rep. Ballard		
HB2420	AN ACT concerning property taxation; relating to the classification and appraised valuation notice; providing information on prior year tax valuations.	Rep. Awerkamp		
HB2421	AN ACT concerning income taxation; relating to addition and subtraction modifications for the treatment of global intangible low-taxed income, business interest, capital contributions, FDIC premiums, business meals and payment protection program loans and expenses; expanding the expense deduction for income taxpayers and calculating the deduction amount; providing the ability to elect to itemize for individuals; exemption of unemployment compensation income attributable as a result of identity fraud	Rep. Mason	March 17, 2021	March 23, 2021 Contents inserted into SB50
HB2423	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	Rep. Stogsdill	March 24, 2021	March 25, 2021 Contents inserted into SB49
HB2428	AN ACT concerning taxation; relating to cigarette and tobacco products tax and increasing rates of tax; establishing the cigarette and tobacco products cessation fund; relating to sales and compensating use tax on food and food ingredients and decreasing the rates of tax	Jason Watkins on behalf of the American Heart Association		
HB2432	AN ACT concerning sales and compensating use tax; relating to food and food ingredients; implementing a formulaic adjustment to the rate of tax; amending K.S.A. 79-3602, 79-3620 and 79-3710 and K.S.A. 2020 Supp.79- 3603 and 79-3703 and repealing the existing sections.	Rep. Estes		
HB2437	An ACT concerning income taxation; relating to credits; creating a refundable family caregivers disable veterans tax credit	Rep. Estes		
HB2438	An ACT concerning taxation; relating to motor vehicles; allowing up to two motor vehicles owned by resident disabled veterans or surviving spouses thereof to be exempt from the tax imposed by the Kansas retailers' sales tax act.	Rep. Estes		
HB2440	Creating a property tax exemption for retired and disabled veterans.	Rep. Coleman		
HB2441	An ACT concerning the award of compensation by a governmental entity commandeering or using property under emergency management act.	Rep. Corbert		

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Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
HB2445	AN ACT concerning property taxation; relating to exemptions; providing for an exemption for health clubs; amending K.S.A. 79-201 and repealing the existing section	Rep. Smith	March 23, 2021	
HB2446	2446 Providing income tax modifications for global intangible low-taxed income, business interest, capital contributions, business meals and payment protection program loans and expenses, expanding the expense deduction availability to income tax taxpayers and calculating the deduction amount, exempting from income compensation attributable to unemployment insurance identity fraud, requiring marketplace facilitators to collect and remit sales, use, transient guest taxes and 911 fees from sales made through their platforms, providing nexus for certain retailers and removing click-through nexus provisions, imposing sales tax on digital property and subscription services, increasing the Kansas standard deduction for income tax purposes and providing a refundable income tax credit for certain purchases of food and discontinuing the nonrefundable food sales tax credit	Rep. Gartner		
HB2452	An Act concerning sales and compensating use tax; relating to motor vehicles; sourcing sales of motor vehicles to location of vehicle registration.	Rep. Baker		

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	Senate Bills			
Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
SB13	AN ACT concerning property taxation; relating to tax levy rates, establishing notice and public hearing requirements prior to approval by a governing body to exceed its revenue neutral rate and discontinuing the city and county tax lid; prohibiting valuation increase of real property solely as the result of normal repair, replacement or maintenance; establishment of a payment plan for the payment of delinquent or nondelinquent taxes; amending K.S.A. 79-1460, 79-1801,79-2024 and 79-2925c and repealing the existing sections	Senators Tyson, Alley Baumgardner, Erickson,Fagg, Hilderbrand, Kerschen, Longbine, Peck, Steffen, Thomson and Warren	Jan.26, 2021	Feb.10, 2021 Be Passed As Amended.
SB21	AN ACT concerning sales and compensating use tax; relating to countywide retailers' sales tax; approving election by Cherokee county; amending K.S.A. 2020 Supp. 12-187 and 12-189 and repealing the existing sections	Committee on Assessment & Taxation	Feb. 18, 2021	Feb.23, 2021 Be Passed
SB22	AN ACT concerning income taxation; relating to addition and subtraction modifications for the treatment of global intangible low-taxed income, business interest, capital contributions, FDIC premiums, business meals and payment protection program loans and expenses; expanding the expense deduction for income taxpayers and calculating the deduction amount; providing the ability to elect to itemize for individuals; exemption of unemployment compensation income attributable as a result of identity fraud	Committee on Assessment & Taxation	March 17, 2021	
SB23	AN ACT concerning property taxation; relating to buildings and improvements destroyed or substantially destroyed by natural disaster; amending K.S.A. 79-1613 and repealing the existing section.	Committee on Assessment & Taxation		
SB47	AN ACT concerning income taxation; enacting the Kansas taxpayer protection act; relating to paid tax return preparers; requiring a signature and tax identification number on returns and claims; authorizing actions by the secretary of revenue to enjoin certain conduct	Committee on Assessment & Taxation	Feb. 08, 2021	Feb. 18, 2021 Be Passed
SB49	AN ACT concerning income taxation; relating to credits; 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.	Committee on Assessment & Taxation	March 18, 2021	March 25, 2021 Contents inserted into SB71 March 25, 2021 HB2423 inserted into SB49 as House Substitute

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	Senate Bills			
Bill Number	Subject	Requested By	Date of Hearing/ Discussion	Current Status
SB50	An act concerning taxation; relating to credits; 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	Committee on Assessment and Taxation	March 22, 2021	March 23, 2021 Be Passed As Amended
SB70	AN ACT concerning sales taxation; relating to exemptions from the sales or selling price; making exemption of certain case rebates on sales or leases or new motor vehicles permanent; excluding discounts and coupons from the sales or selling price	Committee on Assessment & Taxation	March 24, 2021	
SB71	AN ACT concerning taxation; relating to income and privilege tax; credits; establishing an Eisenhower foundation contribution credit.	Committee on Assessment & Taxation	March 24, 2021	March 25, 2021 Be Passed As Amended
SB72	SB 72, AN ACT concerning property taxation; relating to county appraisers, qualifications and appraisal courses for registered mass appraiser designation; state board of tax appeals, appraisal course requirements; appraisal courses approved by the real estate appraisal board; amending K.S.A. 74-2433 and K.S.A. 2020 Supp. 19-430 and 19-432 and repealing the existing sections.	Committee on Assessment & Taxation	March 22, 2021	
SB98	AN ACT concerning property taxation; relating to the state board of tax appeals; judicial review, burden of proof in district court; appointments, extending the time a board member may continue to serve after member's term expires; authorizing appointment by the governor of a member pro tempore under certain conditions; amending K.S.A. 74-2426 and 74-2433 and repealing the existing sections.	Committee on Assessment & Taxation	March 22, 2021	March 25, 2021 Contents inserted into SB119
SB119	SB 119, AN ACT concerning property taxation; relating to state board of tax appeals orders and notices; service by electronic means; time to request full and complete opinion; prohibiting valuation increases in certain appeals; relating to the county appraiser eligibility list; requiring notification when person no longer holds office of county appraiser; complying with certain appraisal standards; amending K.S.A. 74-2426, 74-2433f, 79-505, 79-1448, 79- 1609 and 79-2005 and K.S.A. 2020 Supp. 19-432 and repealing the existing sections.	Committee on Assessment & Taxation	March 22, 2021	March 25, 2021 Be Passed As Amended
SB147	SB 147, AN ACT concerning sales taxation; relating to exemptions; defining nonprofit integrated community care organizations and providing an exemption therefor; amending K.S.A. 79-3602 and 79-3606 and repealing the existing	Committee on Assessment & Taxation	March 18, 2021	March 24, 2021 Be Passed As Amended

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	House Concurrent Resolution		
HCR5016	A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to classification and taxation of all-terrain vehicle	Rep. Poetter	

BP	Bill Passed
BPA	Bill Passed As Amended
BNP	Bill Not Passed
NFA	No Final Action
RR	Re-Referred
MTR	Motion to Reconsider