

Journal of the House

THIRTY-SIXTH DAY

HALL OF THE HOUSE OF REPRESENTATIVES,
TOPEKA, KS, Monday, March 10, 2014, 11:00 a.m.

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

The roll was called with 115 members present.

Reps. Couture-Lovelady, Houston and Lane were excused on verified illness.

Rep. Swanson was excused on legislative business.

Reps. Bradford, Dove, Henderson, Kahrs, Moxley and Thimesch were excused on excused absence by the Speaker.

Present later: Rep. Moxley.

Prayer by guest chaplain, the Rev. Robert Brooks, senior staff pastor, Wanamaker Woods Church of the Nazarene, Topeka:

Great God, Alpha and Omega, Mighty Counselor, Everlasting, the I Am, Holy God, by many and through Your Holy Word, you have been described with many descriptive words. This morning I simply and humbly say...

Father in heaven, I come before you today on behalf of these who assemble in this house, for the common good of those they serve, the men, women and children of this great land called Kansas.

I thank you today for the abundance of this great state, for the many blessings that have come and continue to be evident. I acknowledge your guiding hand in the lives that are called by your name and according to your purposes, those who have been established as leaders in this house by the hand of God and the will of the people, to represent the needs of all who dwell here.

Today, I do not pray, only, for the work that these, that serve, do, but recognizing that each of them come from homes across this state where family and loved ones abide, I lift up to you, O God, the needs that may be represented here. To those who endure illness or injury today, I pray for healing. For those who are lonely, I pray for Your comforting presence. For those who have children who suffer or are wayward, I pray for peace and reconciliation. For those who are weary or discouraged, I pray for rest, strength and encouragement.

Lord, we do acknowledge the work that is done and needs to

be done in this place. Work that addresses the needs of all Kansans. Strengthen the resolve of these servants as they work together, to, in unity, accomplish much in these turbulent and needful days that we face. May the hand of God guide and direct those who have weighty decisions before them, this day, may they receive wisdom from on high to navigate the complexities of every issue and may the decisions they make, together here, bring comfort to those who call this great state their home.

O God, today, help each of us, to be able to pray the prayer, as credited to St. Francis of Assisi.

Lord, make me an instrument of Thy peace;

Where there is hatred, let me sow love;

Where there is injury, pardon;

Where there is error, truth;

Where there is doubt, faith;

Where there is despair, hope;

Where there is darkness, light;

And where there is sadness, joy.

O Lord may these be the attributes of our lives as we serve.

I humbly ask these things on behalf of these assembled here, this day, in the mighty name of Jesus Christ, my Lord. Amen!

The Pledge of Allegiance was led by Rep. Perry.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were introduced and read by title:

HB 2749, AN ACT creating the transparency and accountability act; concerning legislative meetings; providing for live audio and video broadcasts; relating to open meetings, by Committee on Appropriations.

HB 2750, AN ACT concerning state employees; relating to a salary increase for classified state employees and abolishing longevity bonus payments; amending K.S.A. 2013 Supp. 44-511, 46-137a, 46-137b, 75-3103, 75-3111a, 75-3120l and 75-5551 and repealing the existing sections; also repealing K.S.A. 2013 Supp. 75-5541, by Committee on Appropriations.

CHANGE OF REFERENCE

Speaker Merrick announced the withdrawal of **HB 2615**, **HB 2640** from Committee on Taxation and rereferral to Committee on Commerce, Labor and Economic Development.

COMMUNICATIONS FROM STATE OFFICERS

From Bob Jurgens, Chief, Assessment & Restoration Section, Bureau of Environmental Remediation, Department of Health and Environment, in accordance with K.S.A. 49-512(h), Treece Relocation Assistance Project Monthly Expenditure/Income Reports for both January 2014 and February 2014.

The complete reports are kept on file and open for inspection in the office of the

Chief Clerk.

INTRODUCTION OF ORIGINAL MOTIONS AND HOUSE RESOLUTIONS

On emergency motion of Rep. Vickrey, **HR 6058**, by Reps. Merrick and P. Davis, as follows, was introduced and adopted:

HOUSE RESOLUTION No. **6058**—

A RESOLUTION relating to assignment of seats of the House of Representatives.

Be it resolved by the House of Representatives of the State of Kansas: That the members of the 2014 regular session of the legislature shall occupy the same seats assigned pursuant to 2014 House Resolution No. 6053 with the following exception: Curtis, seat No. 16.

INTRODUCTION OF ORIGINAL MOTIONS AND HOUSE RESOLUTIONS

On emergency motion of Rep. O'Brien, **HR 6059**, by Rep. O'Brien, as follows, was introduced and adopted:

HOUSE RESOLUTION No. **6059**—

A RESOLUTION congratulating Kiana Knolland, the 2013-2014 National Youth of the Year for the Boys & Girls Clubs of America.

WHEREAS, The Boys & Girls Clubs of America (BGCA) named Kiana Knolland of the Boys & Girls Clubs of South Central Kansas the 2013-2014 National Youth of the Year; and

WHEREAS, Kiana serves as the official BGCA teen spokesperson, advocating for nearly four million Boys & Girls Club youth and all of America's young people; and

WHEREAS, The honor recognizes youth who have overcome odds and demonstrated exceptional character and accomplishments and includes more than \$60,000 in college scholarships; and

WHEREAS, Founded in 1947, the Youth of the Year program recognizes outstanding young people for service to their Club and community, academic performance and contributions to their family. To win the national title, Kiana advanced through local, state and regional competitions; and

WHEREAS, Kiana overcame significant obstacles in her life and represents millions of young people whose lives begin to transform the day they enter a Boys & Girls Club; and

WHEREAS, Since joining the Club at age five, Kiana has been an active participant and leader by serving as a role model and by giving back to her community. Kiana also belongs to the National Association for the Advancement of Colored People, chairs the Government & Legislative Affairs Committee of the Mayor's Youth Council and volunteers at the Kansas African American Museum. Keenly focused on her future, Kiana is a freshman at Howard University pursuing a career in the legal field; and

WHEREAS, For more than 100 years, BGCA has enabled young people most in need to achieve great futures as productive, caring and responsible citizens, which Kiana embodies as the National Youth of the Year; and

WHEREAS, Club programs promote academic success, good character, citizenship and healthy lifestyles, all of which Kiana exemplifies in order to receive this honor: Now, therefore,

Be it resolved by the House of Representatives of the State of Kansas: That we congratulate Kiana Knolland for being named the 2013-2014 National Youth of the Year for the Boys & Girls Clubs of America. She is a role model for all Kansas youth and we thank her for giving back to her community; and

Be it further resolved: That the Chief Clerk of the House of Representatives shall send five enrolled copies of this resolution to Representative O'Brien.

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

Today I have the honor to introduce to this Chamber a young woman who has achieved national recognition as the "Youth of the Year for the Boys and Girls Clubs of America, Kiana Knolland.

Kiana is the spokesperson for nearly four million Boys and Girls Club youth and all of America's young people. Kiana has been a member of the Boys and Girls Club since the age of 5, serving as an active participant and leader, giving back to her community. Kiana is a role model for all Kansas youth.

The Boys and Girls club promotes academic success, good character, citizenship, and a healthy lifestyle. Kiana belongs to several organizations, serves on the Mayors youth council, and volunteers at the Kansas African American Museum. Kiana is from the Wichita area and was chosen to represent the South Central Boys and Girls Club in the national contest as their Youth of the Year for 2013-2014. Kiana is a freshman at Howard University pursuing a career in the legal field.

The Kansas House of Representatives wishes to congratulate Kiana Knolland for all she has achieved, and for being named the "2013-2014 National Youth of the Year for the Boys and Girls Club of America."

REPORTS OF STANDING COMMITTEES

Committee on **Corrections and Juvenile Justice** recommends **HB 2662** be amended on page 1, in line 8, by striking "a violation of K.S.A."; in line 9, by striking "8-1567, and amendments thereto,";

On page 2, following line 21, by inserting:

"(2) violating K.S.A. 8-1567, and amendments thereto, or violating any law of another state which declares to be unlawful the acts prohibited by that statute;"

Also on page 2, in line 41 by striking "or"; following line 41, by inserting:

"(9) violating K.S.A. 2013 Supp. 8-1025, and amendments thereto, or violating any law of another state which declares to be unlawful the acts prohibited by that statute; or;"

And by redesignating paragraphs accordingly;

On page 4, in line 29, by striking "April 12, 2012, through June 30, 2013" and inserting "July 1, 2013, through July 1, 2015";

On page 5, in line 28, by striking "department for children and families" and inserting "Kansas department for aging and disability services";

On page 7, in line 16, by striking "children and families" and inserting "aging and disability services"; in line 19, by striking "department for children and families" and inserting "Kansas department for aging and disability services";

On page 8, in line 41, by striking "is" and inserting "and 21-6614d are";

On page 1, in the title, in line 3, after "section" by inserting "; also repealing K.S.A. 2013 Supp. 21-6614d"; and the bill be passed as amended.

Committee on **Taxation** recommends **SB 265** be amended on page 4, following line 33, by inserting:

"Sec. 3. K.S.A. 2013 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is

claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 2013 Supp. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 2013 Supp. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to paragraph (xv) of subsection (c) of K.S.A. 79-32,117, and amendments thereto, or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 2013 Supp. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 2013 Supp. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to paragraph (xiii) of subsection (c), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 2013 Supp. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 2013 Supp. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local

government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For all taxable years beginning after December 31, 2012, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For all taxable years beginning after December 31, 2012, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For all taxable years beginning after December 31, 2012, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For all taxable years beginning after December 31, 2012, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For all taxable years beginning after December 31, 2012, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 2013 Supp. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 2013 Supp. 40-2,190, and amendments thereto, to the extent that such taxes and assessments

are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 2013 Supp. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 2013 Supp. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and 228c (a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280 C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280 C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas Venture Capital, Inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 2013 Supp. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For all taxable years beginning after December 31, 2012, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2006, amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary which are contributed to a family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary at an institution of postsecondary education. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 2013 Supp. 75-643, and amendments thereto, and the provisions of such section are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts

received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to section 1 or section 2 of chapter 207 of the 2005 Session Laws of Kansas, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and for all taxable years beginning after December 31, 2007, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For all taxable years beginning after December 31, 2012, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.";

And by renumbering sections accordingly;

Also on page 4, in line 34, after "Supp." by inserting "79-32,100e, 79-32,117,";

On page 1, in the title, in line 1, by striking the second semicolon and inserting a comma; in line 2, before "amending" by inserting "deductions, self-employment taxes; withholding, non-resident pass-through entity income;"; also in line 2, after "Supp." by inserting "79-32,117,"; in line 3, after "sections" by inserting "; also repealing K.S.A. 2013 Supp. 79-32,100e"; and the bill be passed as amended.

Committee on **Taxation** recommends **SB 266** be amended on page 1, in line 9, by striking "20th" and inserting "25th";

On page 2, in line 30, by striking "20th" and inserting "25th"; and the bill be passed as amended.

Upon unanimous consent, the House referred back to the regular business, Introduction of Bills and Concurrent Resolutions.

INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were introduced and read by title:

HB 2751, AN ACT concerning insurance; relating to property and casualty insurance; prohibiting the cancellation or non-renewal of policies due to claims from catastrophe, natural disasters, acts of nature or weather-related causes, by Committee on Appropriations.

HB 2752, AN ACT concerning health care predetermination requests relating to health insurance benefits coverage, by Committee on Appropriations.

HB 2753, AN ACT concerning property tax; relating to exemptions; renewable energy resources or technologies; amending K.S.A. 2013 Supp. 79-201 and repealing the existing section, by Committee on Taxation.

HB 2754, AN ACT concerning the state court of tax appeals; relating to filing fees; municipalities and political subdivisions of the state; amending K.S.A. 2013 Supp. 74-2438a and repealing the existing section, by Committee on Taxation.

COMMITTEE ASSIGNMENT CHANGE

Speaker Merrick announced the appointment of Rep. Mast to replace Rep. Kahrs on Committee on General Government Budget on Monday, March 10, and Tuesday, March 11, 2014.

On motion of Rep. Vickrey, the House recessed until 5:00 p.m.

AFTERNOON SESSION

The House met pursuant to recess with Speaker pro tem Mast in the chair.

REPORT ON ENROLLED RESOLUTIONS

HCR 5014, HCR 5030 reported correctly enrolled and properly signed on March 10, 2014.

On motion of Rep. Vickrey, the House adjourned until 11:00 a.m., Tuesday, March 11, 2014.

CHARLENE SWANSON, *Journal Clerk*.

SUSAN W. KANNARR, *Chief Clerk*.

